

MEETING OF ROLLESBY PARISH COUNCIL

To be held on Monday 8th January 2024 at The Pavilion, Rollesby at
7pm.

Dear Councillor,

Your attendance is required at the above meeting of the Parish Council. Members of the press and public are cordially invited.

Signed:

Sarah Hunt

Sarah Hunt
Parish Clerk
2nd January 2023

AGENDA

1. **Apologies and consideration of acceptance for absence.**

2. **Members' declarations of interest and requests for dispensations.**

If you have a Disclosable Pecuniary Interest in a matter to be discussed and it relates to something on your Register of Interests form then you must declare an interest. You may not participate in discussion or vote on the matter.

You have a Personal Interest in a matter to be discussed if it affects:

- Your wellbeing or financial position
- That of your family or close friends
- That of a club or society in which you have a management role

In these instances, you must declare a personal interest and may speak on the matter only if members of the public are also allowed to speak at the meeting, however you may not vote in the matter.

3. **Minutes.**

To receive and agree minutes from Full Council Meeting held on 20th November 2023.

4. **Public Forum**

To receive comments from members of the public on matters on the agenda.

5. **To receive any reports:**

- 5.1 County Councillor A Grant.
- 5.2 District Councillors A Grant and L Mogford.
- 5.3 Police.

6. **Updates on matters not on the agenda.**

To receive updates from previous meetings.

- 6.1 Noticeboard on Village Hall external wall. Update. Cllr S Moore.
- 6.2 Bus stop installation. Update and any decisions necessary. Cllr S Ridout.
- 6.3 Lloyds Bank accounts closure – to be undertaken once Parish Fund money passed across.

7. Planning.

7.1 To consider planning applications received from Great Yarmouth Borough Council/Broads Authority for consultation prior to the meeting.

7.1.1 None at issue of agenda.

7.2 To receive notification of any decisions by Great Yarmouth Borough Council/Broads Authority.

7.2.1 None at issue of agenda.

7.3 To consider and adopt Planning Protocol.

8. Administrative Matters

8.1 To consider lease for Bowls Club and any other options.

8.2 Computer – to receive report regarding computer failure if available and consider necessary actions.

8.3 To consider and adopt Financial Regulations.

8.4 To consider and adopt Internal Control document.

9. Finance and Governance

9.1 To approve payments detailed as Annex A plus any late payments received before the meeting.

9.2 To receive up to date bank reconciliation and budget figures to date.

9.3 To receive grounds maintenance tenders and consider 2024 contract.

Excite Solutions – declined to tender.

Darren Boden – declined to tender.

TTSR – declined to tender.

Maple Tree Services – declined to tender.

Garden Guardian available to meeting.

Burghwood Landscapes available to meeting.

CGM – chased prior to agenda issue.

Eddies Gardening Services available to meeting.

9.4 To receive and consider Rollesby Church Yard cutting quotation of £145.00/cut – anticipated 10 cuts. Burghwood Landscapes.

9.5 To review projected Budget for 2024/25.

9.6 To agree precept and concurrent function figures.

10. Correspondence

10.1 Centre81 – request for donation.

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11. Village Matters.

11.1 To receive an update on the beacon condition and agree any necessary actions. Cllr C Tacon.

12. Matters for next meeting and information.

Monday 19th February 2024

Monday 18th March 2024

Minutes of a MEETING OF ROLLESBY PARISH COUNCIL

held on Monday 20th November 2023 at, Village Hall,
Rollesby at 7pm.

Present: Cllrs S Day, J Long, C Moore, S Moore (chair), S Ridout, B Sturrock, C Tacon.

Clerk: Sarah Hunt
20 members of the public were present.

1. Apologies and consideration of acceptance for absence.

None.

2. Members declarations of interest and requests for dispensations.

None.

3. Minutes.

The minutes from Full Council Meeting held on 17th October 2023 were AGREED as a true and correct record and signed by the chair.

4. Public Forum

The Clerk confirmed that no responses had been received from the County Councillor, Andy Grant, raised at the previous meeting.

An enquiry had been received from Norfolk County Council requesting feedback on local routes – to be posted to facebook. Comments in meeting to be passed back.

5. To receive any reports:

- 5.1 County Councillor A Grant - absent
- 5.2 District Councillors A Grant- absent and L Mogford - apologies.
- 5.3 Police – nothing local to report.

6. Updates on matters not on the agenda.

To receive updates from previous meetings.

- 1. Noticeboard on Village Hall external wall. Ongoing. Cllr S Moore.
- 2. Bus stop installation. Ongoing – this may need to undertake a survey for traffic management purposes which will be at additional cost.
- 3. Lloyds Bank accounts closure – to be undertaken once Parish Fund money passed across. All direct debits have been moved.
- 4. Pavilion Insurance cover increased to £321,061. Noted.
- 5. Website update. Ongoing.
- 6. Highways 50/50 Funding – SAM2. Submitted. Noted.
- 7. All allotment holders had been informed of increase in 2024. Noted.

7. Planning.

- 7.1 To consider planning applications received from Great Yarmouth Borough Council/Broads Authority for consultation prior to the meeting. 7.1.1 None.

It was RESOLVED to delegate authority to clerk to respond to any applications received without sufficient time to respond prior to January meeting. Views of councillors to be sought, response to be included on January agenda. Extra-ordinary meeting to be called at the request of councillors if considered necessary. PROPOSED Cllr C Moore, seconded Cllr S Day.

2. To receive notification of any decisions by Great Yarmouth Borough Council/Broads Authority.

7.2.1 None.

8. Administrative Matters

- 8.1 The biodiversity policy was adopted with changes. PROPOSED Cllr C Tacon, seconded Cllr J Long.

- 8.2 Cllr S Moore will review possible habitats for bat/bird boxes and discuss with local residents.

- 8.3 NOTED that the Clerk cannot locate an official lease for the Bowls Club in the Parish Council records. Draft lease/licence to next meeting. Options would be 1. To transfer land or 2. To execute lease.

9. Finance and Governance

- 9.1 The payments detailed as Annex A were AGREED with the addition of £3,280 for Eddies Gardening (£200 held back for hedge cutting which is yet to take place and £256.00 to reimburse G Tooke for battery and pads for the defibrillator. NOTED that the national salary agreement from 1.4.23 has now been reached and implemented on the salary payment within. PROPOSED Cllr S Day, seconded Cllr S Ridout.

2. To receive up to date bank reconciliation showing:

Lloyds Account (789) as at 31.10.23	£ 88,402.68
Unity Account (435) as at 31.10.23	£ 10,279.16
Unity Account (391) as at 31.10.23	£ 5,000.00
Total	£103,681.84
Uncashed:	
lco	£ 35.00
Parish Fund	£ 85,000.00
Total on hand	£ 18,646.84

The bank reconciliation was signed by the chair.

3. It was NOTED that the Concurrent functions allocation was due to be decided by GYBCo and the Band D figures had not yet been received. To discuss projected Budget for 2024/25 and agree precept and concurrent function figures to go to January 8th 2024 meeting. To be brought forward from 15th for budgetary purposes.

4. It was AGREED that the clerk open the grounds maintenance tenders and present them to January meeting to enable them to be included in the budgetary figures. Three footpaths to be added as discussed but quoted separately. Companies to be invited to tender for part of the document or all.

10.1 10. **Correspondence**
Letter from GYBC regarding Concurrent Functions payment NOTED.

11. **Village Matters.**
1. None.

12. Matters for next meeting and information.

Monday 8th January 2024 – in the **PAVILION** **Note change of venue and date.**

Monday 19th February 2024

Monday 18th March 2024

ANNEX A

Salaries & Office	November	£966.72		£966.72
Charlie Tacon	Wreath refund	£23.98		£23.98
Viking	Stationery/stamps	£76.67	£7.83	£84.50
Sarah Hunt	Refund flag keys	£25.30	£5.06	£30.36
GYBC	Election Costs	£1,192.24		£1,192.24
Glenda Tooke	Refund defibrillator batteries	£256.00		£256.00
Eddies Gardening				
Services	Grounds Maintenance	£3,280.00		£3,280.00
CAS	Pavilion Insurance Increase	£16.50		£16.50
	TOTAL	£5,837.41	£12.89	£5,850.30

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MODEL FINANCIAL REGULATIONS 2019 FOR ENGLAND

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These Financial Regulations were adopted by the council at its meeting held on 8th January 2024

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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 are one of the council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders and any individual financial regulations relating to contracts.

1.2. The council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.

1.3. The council's accounting control systems must include measures:

- for the timely production of accounts;
- that provide for the safe and efficient safeguarding of public money;
- to prevent and detect inaccuracy and fraud; and
- identifying the duties of officers.

1.4. These financial regulations demonstrate how the council meets these responsibilities and requirements.

1.5. At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.

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

1.7. Members of council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of councillor into disrepute.

1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council. The Clerk has been appointed as RFO for this council and these regulations will apply accordingly.

1.9. The RFO;

- acts under the policy direction of the council;
- administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;

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- determines on behalf of the council its accounting records and accounting control systems;
- ensures the accounting control systems are observed;
- maintains the accounting records of the council up to date in accordance with proper practices;
- assists the council to secure economy, efficiency and effectiveness in the use of its resources; and
- produces financial management information as required by the council.

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

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

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

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

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

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

- setting the final budget or the precept (council tax requirement);

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

1.14. In addition, the council must:

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

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

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

2. Accounting and audit (internal and external)

2.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.

2.2. On a regular basis, at least once in each quarter, and at each financial year end, the bank reconciliation will be provided to full council. The chairman shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification.

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.

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2.4. The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary for that purpose.

2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.

2.6. The internal auditor shall:

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

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

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

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

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

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

3. Annual estimates (budget) and forward planning

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

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

3.4. The council shall fix the precept (council tax requirement), and relevant basic amount of council tax to be levied for the ensuing financial year not later than by the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.

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

4. Budgetary control and authority to spend

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

- the council for all items over £500
- the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £500.

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

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

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

4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.

4.4. The salary budgets are to be reviewed at least annually in November for the following financial year as part of the budgetary process.

4.5. In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £1,000. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.

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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 15% of the budget.

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

5. Banking arrangements and authorisation of payments

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

5.2. The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to council. The council shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the council. The approved schedule shall be ruled off and initialled by the Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.

5.3. All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the council.

5.4. The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available council meeting.

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

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a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the RFO certifies that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council;

b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of council or

c) fund transfers within the councils banking arrangements, provided that a list of such payments shall be submitted to the next appropriate meeting of council.

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

5.7. A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.

5.9. 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 brought to the attention of authorising signatories.

6. Instructions for the making of payments

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

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

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

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6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council or committee shall be signed by two members of council, in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question.

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

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

6.7. If thought appropriate by the council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable direct debit provided that the instructions are signed by two members and any payments are reported to council as made. The approval of the use of a variable direct debit shall be renewed by resolution of the council at least every two years.

6.8. If thought appropriate by the council, payment for certain items (principally salaries) may be made by banker's standing order provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to council as made. The approval of the use of a banker's standing order shall be renewed by resolution of the council at least every two years.

6.9. If thought appropriate by the council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories, are retained and any payments are reported to council as made. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.

6.10. If thought appropriate by the council payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment.

6.11. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the council's records on that computer, a note shall be made of the PIN and Passwords and shall be handed to and retained by the Chairman of Council in a sealed dated envelope. This envelope may not be opened other than in the presence of two other councillors. After the envelope has been opened, in any circumstances, the PIN and / or passwords shall be changed as soon as practicable. The fact that the sealed envelope

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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.

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.

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 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.

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

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

6.20. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the and shall be subject to automatic payment in full at each month-end.

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6.21. The council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk for example for postage or minor stationery items shall be refunded on a regular basis.

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.

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

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

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

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

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

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

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

8. Loans and investments

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8.1. All borrowings shall be affected in the name of the council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for borrowing approval, and subsequent arrangements for the loan shall only be approved by full council.

8.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State/Welsh Assembly Government (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full council. In each case a report in writing shall be provided to council in respect of value for money for the proposed transaction.

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

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

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

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

8.8. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

9. Income

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

9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the council.

9.3. The council will review all fees and charges at least annually, following a report of the Clerk.

9.4. Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year.

ROLLESBY PARISH COUNCIL

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.

[9.10. Any income arising which is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting (see also Regulation 16 below).]

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.

11. Contracts

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

a) Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:

- i. for the supply of gas, electricity, water, sewerage and telephone services;
- ii. for specialist services such as are provided by legal professionals acting in disputes;
- iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
- iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the council;
- v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of council); and
- vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.

b) Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 ("the Regulations") which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations¹.

c) The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)².

d) When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the council.

e) Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in

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

² Thresholds currently applicable are:

a) For public supply and public service contracts 209,000 Euros (£181,302)

b) For public works contracts 5,225,000 Euros (£4,551,413)

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appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.

f) All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.

g) Any invitation to tender issued under this regulation shall be subject to Standing Orders, and shall refer to the terms of the Bribery Act 2010.

h) When it is to enter into a contract of less than £30,000 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 £10,000 and above £2,000 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.

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.

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14. Assets, properties and estates

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

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

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

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

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

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

15. Insurance

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

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

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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..

16. Charities

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

17. Risk management

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

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

18. Suspension and revision of Financial Regulations

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

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

Signed:

Chairman

As adopted by Rollesby Parish Council at their meeting on 8th January 2023

ROLLESBY PARISH COUNCIL

ROLLESBY PARISH COUNCIL

INTERNAL CONTROL STATEMENT FOR YEAR ENDING 31 MARCH 2024

1. SCOPE OF RESPONSIBILITY

Rollesby Parish Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

The council is responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for the management of risk.

2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

3. THE INTERNAL CONTROL ENVIRONMENT The Council:

The council reviewed its obligations and objectives and approved budgets for the following year at its January 2024 meeting. The January meeting of the council approved the level of precept for the following financial year.

Clerk to the council/responsible finance officer:

The Council has appointed a Clerk to the Council who acts as the Council's advisor and administrator. The Clerk is the Council's Responsible Financial Officer and is responsible for administering the Council's finances. The Clerk is responsible for advising on the day to day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also provides advice to help the Council ensure that its procedures, control systems and policies are adhered to.

Payments:

All payments are reported to the council for approval at the meeting. Two members of the council must sign every cheque or authorize online payments. The signatories should consider each cheque against the relevant invoice. All invoices are available to all councillors at meetings, and sent as pdf files to online signatories alongside the request for authorization. All signatories are members of the Council. The officer of the Council is an authorized administrator on the account with no signing authority.

Income:

All income is received and banked in the council's name in a timely manner and reported to the council.

Risk Assessments/Risk Management:

The council reviews its risk assessment annually and regularly reviews its systems and controls.

Internal Audit:

The council appoints an independent internal auditor who reports to the council on an annual basis

on the adequacy of it's:

- Records
- Procedures
- Systems
- Internal control
- Regulations
- Risk management

External Audit:

The council's external auditors, submit an annual certificate of audit which is presented to the Council.

4. REVIEW OF EFFECTIVENESS

The council has responsibility for conducting an annual review of the effectiveness of the system of internal control, which should include a review of the effectiveness of internal audit. The results of that review must be considered by the Council, which should also approve the Statement on Internal Control.

Chairman RFO/Clerk

Approved and adopted by Rollesby Parish
Council Meeting date: 8th January 2024

ROLLESBY PARISH COUNCIL

Planning Protocol

This procedure sets out how Rollesby Parish Council considers planning matters on which it is consulted by a Planning Authority. It takes into account that:

- the consultation period for planning applications is 21 days, which means that not all planning applications can be considered by Rollesby Parish Council at its scheduled meetings;
- Rollesby Parish Council believes parishioners are best served by the Parish Council responding to applications in a timely fashion;
- to ensure all consultations on planning applications are dealt with in time, the Parish Council has appointed the Clerk to facilitate the responses of the Council to planning matters.

Rollesby Parish Council has therefore resolved that any substantive actions in respect of planning matters shall be taken by:

- the Parish Council as a whole; or
- by the Clerk acting on the outcome of an email consultation with Parish Councillors.

PLANNING PROTOCOL

Options For Responding To Planning Applications

One of the following options shall apply when notice of a planning application on which the Parish Council is invited to comment is received:

Option 1

If there is a scheduled Council meeting before the end of the consultation period then the Clerk will place the matter on the agenda for that meeting, and any decision will be taken at that meeting.

Option 2

If there is no scheduled Council meeting before the end of the consultation period, the Clerk will ask for an extension, if an extension is given beyond the next Parish Council meeting then the application will be considered at that meeting.

If no extension is possible the clerk will then alert all members of the Parish Council to the application via email. Councillors will be asked to consider the application (as per agreed procedures at meetings of the Council, any councillor with a material interest in the application to be considered will be asked to declare such interests as required by the Rollesby Parish Council Code of Conduct and will take no part in the discussion of the application or the resulting vote).

Councillors will be requested to respond to the Clerk's email within the deadline given. The deadline will be no less than five clear days from when the email was sent. Councillors shall respond to the Clerk's email in one of three ways: 'no objection', 'objection' or 'extraordinary meeting requested'. If the response is 'objection', the reasons for objection must be clearly stated. If the response is 'no objection', councillors may choose to include comments with their response.

If at least two members of the Parish Council (or the Chairman of the Council) request an extraordinary meeting to further discuss the planning application, then an extraordinary meeting will be arranged within the consultation period and any decision will be taken at that meeting.

If an extraordinary meeting is not duly requested before the Clerk's nominated deadline, then any response by the Council shall be deemed to have been delegated to the Clerk. The Clerk will consider all responses received from councillors to determine the outcome of the Council's 'vote' (as per the Council's Standing Orders, in the case of an equality of votes the Chairman of the Council will be asked to exercise his casting vote, whether or not he gave an original vote).

If the outcome of the Council's vote is 'no objection' the Clerk will respond to the planning consultation request with a simple 'no objection' (further comments may be included at the Clerk's discretion, based on any comments made by councillors).

If the outcome of the Council's vote is 'objection' the Clerk will submit this objection to the Planning Authority alongside the reasons for the Council's objection (to be compiled at the Clerk's discretion based on any reasons for objection stated by councillors).

The Clerk's written response to the planning application consultation will be duly noted at the next scheduled Parish Council meeting.

Procedures At Meetings Of The Council

- In those cases where a planning application comes before a full meeting of Rollesby Parish Council, then any residents will be able to speak at the meeting during public participation.
- If a request is received from the applicant to speak to the Parish Council then this will normally be permitted, unless the Parish Council (by a majority decision) determines otherwise.
- Any councillor with a material interest in an application to be considered will take no part in the debate, unless invited to speak by the Chairman, and will not be entitled to vote on any relevant motion.
- The Council shall consider the application in public session and will decide on what response, if any, shall be provided.

Adopted by Rollesby Parish Council on 8th January 2024

Annex A - Payments for the January 2024 meeting of Rollesby Parish Council

Salaries & Office	December	tbc	tbc	
Job Done window Cleaning	Bus shelter cleaning	£40.00		£40.00
Viking				£0.00
Sarah Hunt	Refund one.com website	£91.87	£18.37	£110.24
	Top up - phone (21.12.23)	£10.00		£10.00
Wave water	pavilion jun - dec	£33.98		£33.98
Burghwood Landscapes	church yard cutting aug - nov	£580.00	£116.00	£696.00
Unity	Bank Charges sept - dec	£18.00		£18.00
	TOTAL	£773.85	£134.37	£908.22

DDR - pd

ROLLESBY Parish Council Bank Reconciliation

Financial year ending 31 March 2024

Prepared by: Sarah Hunt

Balance per bank statements as at 31st March 2023

Lloyds Account 00207289	£	2,937.23	
Unity Account 20435435	£	7,443.27	
BROUGHT FORWARD 31/3/23	£	10,380.50	
Add: Receipts	£	107,938.83	
Less Payments	£	105,526.77	
	£	12,792.56	
Less uncashed payments			
Cash Book total (A)			£ 12,792.56

Balance per bank statement as at 31.10.2023

Lloyds Account 002070789 (30.11.23)	£	3,402.68	
Unity Account 20435435 (31.12.23)	£	4,389.88	
Unity Account 20485391 (31.12.23)	£	5,000.00	
Total Bank Statement (B)			<u>£ 12,792.56</u>
Cash to end of year:	£	12,792.56	
Less Earmarked Reserves	£	7,939.00	
Less anticipated spend to end of year	£	11,426.89	
Plus anticipated income to end of year	£	3,414.55	
earmarked reserves to be used:	£	6,264.00	bus shelter
	£	3,105.22	
remaining earmarked	£	1,175.00	
	£	1,930.22	Gen res.

BUDGET 2024/25 Version 2

Cost Code	Details	2023/24			2024/25	
		Budgeted	Actual to end dec	Estimated to 31.03.2024	Suggested Precept	
	EXPENDITURE					
	Salaries					
	Parish Clerk	4,000.00	3,988.46	6,000.00	6,728.00	
	PAYE / NI	-	162.66	200.00	220.00	
	Pension	-	1,273.80	1,810.00	2,000.00	
	Sub Total	4,000.00	5,424.92	8,010.00	8,948.00	
	Other Payments					
	Audit	100.00	120.00	120.00	545.00	
	Donations	500.00	-	-		
	Election Costs	2,000.00	1,192.24	1,192.24	500.00	to earmarked reserves
	Insurance	700.00	722.10	722.10	850.00	
	Legal	50.00	-	-	250.00	to earmarked reserves
	Bank Charges	-	36.00	72.00	72.00	
	Membership&Subs	350.00	76.32	111.32	350.00	NPTS next year. No nalc.
	Office costs	400.00	322.80	1,050.00	450.00	computer within figures
	Room Hire	110.00	-	-	-	village hall provided free of charge
	Section 137	25.00	23.98	25.00	25.00	wreath
	website	50.00	240.74	300.00	200.00	
	allotment	200.00	228.94	250.00	250.00	
	bus shelter	400.00	80.00	6,300.00	200.00	cleaning
	burial grounds	1,300.00	725.00	1,421.00	1,300.00	concurrent functions
	stationery	300.00	139.55	250.00	300.00	
	footpaths/verges	1,200.00	385.01	550.00	550.00	
	miscellaneous	750.00	91,716.22	92,000.00	1,200.00	includes office eqpt if necessary.
	Trees/open spaces	600.00	-	-	250.00	
	King George V	300.00	1,530.00	1,580.00	4,800.00	
	Parks and Open Spaces	1,900.00	1,900.00	1,900.00	1,900.00	concurrent functions possibly
	Training	250.00	-	100.00	250.00	
	Travel & Accom.	100.00	-	-	100.00	
	Village Maintenance	1,000.00	301.30	250.00	400.00	
	Village Sign	-	-	-	250.00	to earmarked reserves
	Highways SAM 2	-	-	-	1,939.00	
	To general reserves	-	-	-	7,000.00	to general reserves
	Scribe software	-	-	-	500.00	
	VAT	-	361.65	750.00		
	Sub Total	12,585.00	100,101.85	108,943.66	24,431.00	
	TOTAL EXPENDITURE	16,585.00	105,526.77	116,953.66	33,379.00	
	INCOME					
	Allotment Rents	230.00	260.00	240.00	330.00	
	Bowls Rental	5.00	5.00	5.00	5.00	
	Bus Shelter donation	4,900.00	£ -	4,900.00		
	Highways 50/50 funding	-	£ -	-	1,939.00	
	Precept	12,700.00	£ 12,700.00	12,700.00		
	Misc		90,308.38	90,308.38		
	Concurrent Functions	3,200.00	3,200.00	3,200.00	1,300.00	removed open spaces
	VAT		1,465.45			
	Sub Total	21,035.00	107,938.83	111,353.38	3,574.00	
	TOTAL INCOME	21,035.00	107,938.83	111,353.38	3,574.00	
	SHORTFALL GRANT					
	PRECEPT	12,700.00			29,805.00	Auto calculated - expenditure minus income
	TOTAL INCOME	33,735.00	107,938.83	111,353.38	33,379.00	
	EXCESS / LOSS	17,150.00	2,412.06	- 5,600.28	-	
	Inc/Dec on Council Tax Bill	#REF!			134.03%	
	Tax Base	360.00			361.00	
	Band D	£35.28			£82.56	Precept divided by tax base