LAKE PARISH COUNCIL – AGENDA 11 MAY 2023

You are hereby summoned to attend a meeting of Lake Parish Council to be held on **Thursday 11 MAY 2023** at **7.15 pm** at **Lake Methodist Church**, Sandown Rd, Lake, to consider the matters set out in the following agenda.

Members of the public are invited to attend the meeting. There will be a 10-minute public forum before and after the public meeting for questions.

1. Apologies for absence
2. To elect a Chairman
3. To receive the Chairman's Declaration of Acceptance of Office
4. To elect a Vice-Chairman
5. To receive the Vice-Chairman's Declaration of Acceptance of Office
6. To receive any declarations of interest in agenda items
7. To confirm the minutes of the meeting held on 20 April 2023(Paper A)
8. Matters arising from the minutes not requiring a resolution
9. Updates from Safer Neighbourhoods Policing Team
10. Review of Standing Orders, Financial Regulations and Policies (Paper B)
11. Finances

    <u>2022/2023</u>

    1. To approve the Payments and Receipts lists as presented for March 2023 (Paper C)
    2. To receive and note the verified bank reconciliations for March 2023 (Paper D)
    3. To receive and approve the year-end report for the period ending 31 March 2022 (Paper E – To follow)

    <u>Annual Accounts</u>

    4. To confirm any conflicts of interest with BDO and the council.
    5. To receive report and note the Internal Auditors report for the period ending 31 March 2023 (Paper F – To follow)

M. R. Priest, Clerk to Lake Parish Council 4 May 2023
2 Maida Vale, Shanklin PO37 7DB 01983 867450

6. To receive approve the 2022/2023 Annual Governance Statements and confirm dates for exercise of public rights. (Paper G – to follow)
7. To review the Inventory of Land and Other Assets Including Buildings and Office Equipment. (Paper H – to follow)
8. To receive approve the 2022/2023 Accounting Statements (Paper I – to follow).

2023/2024

9. To approve the Payments and Receipts lists as presented for April 2023 (Paper J – To follow)
10. To receive and note the verified bank reconciliations for April 2023 (Paper K- To Follow)
11. To receive and note the expenditure against budget through April 2023 (Paper L – To Follow)

12. Planning applications: to resolve comments on applications received
13. Events Committee
14. Ripples
15. Report from
    (i) The Clerk
    (ii) Isle of Wight Councillors
16. Councillors reports – matters raised not requiring a resolution

Item 7 - Paper A

LAKE PARISH COUNCIL

MINUTES OF THE MEETING HELD ON THURSDAY 20 April 2023 AT LAKE METHODIST CHURCH AT 19.30

PRESENT: Cllr P. Brading, Chairman
Cllr P Evans, Cllr S. Hardy, Cllr J. Hicks, Cllr N Goodall, Cllr J. Marshall, Cllr M Abbott, Cllr A. Whittaker & Cllr B Young

IN ATTENDANCE: Mr R Priest (Clerk), Ms R Elliss (Admin) & 1 member of the public.

From the floor There were no members of the public present.

176/22-23 APOLOGIES FOR ABSENCE Cllrs T Outlaw

177/22-23 TO RECEIVE DECLARATIONS OF INTEREST IN AGENDA ITEMS
None

178/22-23 UPDATE
The Chairman updated members on actions in the Parish since the last meeting, including the meeting planned on the Place Plan as soon as practicable, at Sandown Broadway Centre. Cllr Brading also updated members on on-going concerns raised regarding the Rail Bridge and the delay in works. Cllr Brading also noted a possible ‘litter-pick’ project with Shanklin Green Town Volunteers, an event at Methodist Church arranged by Edna Morris and event at Broadlea School.

179/22-23 CONFIRM MINUTES OF MEETING HELD ON 9 March 2023
It was unanimously **resolved** to approve the minutes of 9 March 2023 as a true and accurate record of the meeting. It was noted that there were different spellings of Thearle’s Green in use by IWC.

180/22-23 UPDATE FROM SAFER NEIGHBOURHOODS POLICING TEAM
PCSO May updated members on recent incidents in the Bay, noting new E-bikes used to respond to incidents. PCSO May also noted recent anti-social behaviour incident in the Bay, with delays caused by the roadworks at Lake Rail Bridge. Cllr Brading and Cllr Marshall also noted recent correspondence with IW Police regarding the Coronation. Members also noted update on Jet-ski activity in the Bay, patrolling of New Road, and also an invitation to all members to join a patrol in the coming months.

181/22-23 PLANNING APPLICATIONS
There were no comments made.

182/22-23 EVENTS COMMITTEE
Cllr Marshall updated members on arrangements for the Coronation, with details of the tree planting, timings on the day. Plaque, Cake and Trowel had been arranged, with 75 programmes being provided. Clerk noted that payment arrangements had been put in place, but delays caused by delay in securing on-line banking, which was still being resolved by the Bank.

183/22-23 RIPPLES

Members thanked Cllr Marshall and Mrs Marshall, for current edition and members would try to forward more content for future editions.

184/22-23 FINANCES

The Chair thanked Cllr Hardy for circulating details of the finances, and **members noted the appointment of the internal auditor,** by the Clerk/RFO in the Summer. **Members unanimously agreed the updated Asset Register,** and thanked Jenn for work updating records to ensure this was consistent with Insurances.

184/22-23 FINANCES – BUDGET UPDATE

Members noted ongoing delay in Clerk/RFO having online access to bank, which caused timing delays in banking reconciliations, and members **unanimously agreed the bank reconciliation and the Chair signed, and members also unanimously approved the payments schedule.** Members also noted the volume of work required by the forthcoming AGAR process and end of years accounts, which needed completion to support Loan Application.

185/22-23 CLERK'S REPORT

The Clerk had previously circulated the report, and members welcomed actions taken, and members also noted the workload pressures, with new email addresses being set up, and members agreed to review Back Office Support arrangements in June or July, and other contracts, such as Danfo, would also be reviewed as part of regular review of contracts, but this adds to workload pressures and has potential cost implications. Members also discussed options for revetment toilets, and the Clerk would contact Marshes for an update, and update members at the next meeting, and include future activities on his report.

186/22-23 ISLE OF WIGHT COUNCILLORS

Cllr Outlaw's and Cllr Brading's reports had been circulated at Parish Meeting. Cllr Brading proposed that the Councils **Tablets be donated to Broadlea School for use in their Puffin Project, with unanimous approval** Cllr Brading would update arrangements at future meeting.

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187/22-23 COUNCILLORS REPORTS – MATTERS NOT REQUIRING A RESOLUTION

Reports were held over to next meeting.

NEXT MEETING

Thursday 8 June 2023, 19.15 at Lake Methodist Church, Sandown Road, with Annual Parish Meeting before Parish Council meeting.

Public Forum

The meeting concluded at 21.35, with outstanding items on next agenda.

Meeting closed 21.35

Item 10 - Paper B

LAKE PARISH COUNCIL

STANDING ORDERS

Approved by the Annual Meeting of the Council held on Wednesday 9th May 2018

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1. RULES OF DEBATE AT MEETINGS

a Motions on the agenda shall be considered in the order that they appear unless the order is changed at the discretion of the Chairman of the meeting or by resolution of the Council.

b A motion (including an amendment) shall not be progressed unless it has been moved and seconded.

c A motion on the agenda that is not moved by its proposer may be treated by the Chairman of the meeting as withdrawn.

d If a motion (including an amendment) has been seconded, it may be withdrawn by the proposer only with the consent of the seconder and the meeting.

e An amendment is a proposal to remove or add words to a motion. It shall not negate the motion.

f If an amendment to the original motion is carried, the original motion (as amended) becomes the substantive motion upon which further amendment(s) may be moved.

g An amendment shall not be considered unless early verbal notice of it is given at the meeting and, if requested by the Chairman of the meeting, is expressed in writing to the chairman.

h A councillor may move an amendment to his own motion if agreed by the meeting. If a motion has already been seconded, the amendment shall be with the consent of the seconder and the meeting.

i If there is more than one amendment to an original or substantive motion, the amendments shall be moved in the order directed by the chairman of the meeting.

j Subject to standing order 1(k), only one amendment shall be moved and debated at a time, the order of which shall be directed by the Chairman of the meeting.

k One or more amendments may be discussed together if the Chairman of the meeting considers this expedient but each amendment shall be voted upon separately.

l The mover of an amendment has no right of reply at the end of debate on it.

m Where a series of amendments to an original motion are carried, the mover of the original motion shall have a right of reply at the end of the debate on the final substantive motion immediately before it is put to the vote.

n Unless permitted by the Chairman of the meeting, a councillor may speak once in the debate on a motion except:

i. to speak on an amendment moved by another councillor;

ii. to move or speak on another amendment if the motion has been amended since he last spoke;

iii. to make a point of order;

iv. to give a personal explanation; or

v. to exercise a right of reply.

o During the debate on a motion, a councillor may interrupt only on a point of order or a personal explanation and the councillor who was interrupted shall stop speaking. A councillor raising a point of order shall identify the standing order which he considers has been breached or specify the other irregularity in the proceedings of the meeting he is concerned by.

p A point of order shall be decided by the Chairman of the meeting and his decision shall be final.

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

r When a motion is under debate, no other motion shall be moved except:

i. to amend the motion;

ii. to proceed to the next business;

iii. to adjourn the debate;

iv. to put the motion to a vote;

v. to ask a person to be no longer heard or to leave the meeting;

vi. to refer a motion to a committee for consideration;

vii. to exclude the public and press;

viii. to adjourn the meeting; or

ix. to suspend a particular standing order(s) excepting those which reflect mandatory statutory or legal requirements.

s Excluding motions moved under standing order 1(r), the contributions or speeches by a councillor shall relate only to the motion under discussion and shall not exceed three minutes without the consent of the Chairman of the meeting.

2. DISORDERLY CONDUCT AT MEETINGS

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

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

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

3. MEETINGS GENERALLY

a **Meetings shall not take place in premises which at the time of the meeting are used for the supply of alcohol, unless no other premises are available free of charge or at a reasonable cost.**

b **The minimum three clear days for notice of a meeting of Council does not include the day on which notice was issued, the day of the meeting, a Sunday, a day of the Christmas break, a day of the Easter break or of a bank holiday or a day appointed for public thanksgiving or mourning.**

c **The minimum three clear days' public notice for a meeting of a committee does not include the day on which the notice was issued or the day of the meeting unless the meeting is convened at shorter notice.**

d **Meetings shall be open to the public unless their presence is prejudicial to the public interest by reason of the confidential nature of the business to be transacted or for other special reasons. The public's exclusion from part or all of a meeting shall be by a resolution which shall give reasons for the public's exclusion.**

e Members of the public may make representations, answer questions and give evidence at a meeting which they are entitled to attend in respect of the business on the agenda.

f The period of time designated for public participation at a meeting in accordance with standing order 3(e) shall not exceed ten minutes at the beginning and ten minutes at the end of the meeting unless otherwise directed by the Chairman of the meeting.

g Subject to standing order 3(f), a member of the public shall not speak for more than three minutes.

h In accordance with standing order 3(e), a question shall not require a response at the meeting nor start a debate on the question. The Chairman of the meeting may direct that a written or oral response be given.

i A person shall raise his hand when requesting to speak.

j A person who speaks at a meeting shall direct his comments to the Chairman of the meeting.

k Only one person is permitted to speak at a time. If more than one person wants to speak, the Chairman of the meeting shall direct the order of speaking.

l **Subject to standing order 3(m), a person who attends a meeting is permitted to report on the meeting whilst the meeting is open to the public. To "report" means to film, photograph, make an audio recording of meeting proceedings, use any other means for enabling persons not present to see or hear the meeting as it takes place or later or to report or to provide oral or written commentary about the meeting so that the report or commentary is available as the meeting takes place or later to persons not present.**

m **A person present at a meeting may not provide an oral report or oral commentary about a meeting as it takes place without permission.**

n **The press shall be provided with reasonable facilities for the taking of their report of all or part of a meeting at which they are entitled to be present.**

o **Subject to standing orders which indicate otherwise, anything authorised or required to be done by, to or before the Chairman of the Council may in his absence be done by, to or before the Vice-Chairman of the Council.**

p **The Chairman of the Council, if present, shall preside at a meeting. If the Chairman is absent from a meeting, the Vice-Chairman of the Council if present, shall preside. If both the Chairman and the Vice-Chairman are absent from a meeting, a councillor as chosen by the councillors present at the meeting shall preside at the meeting.**

q **Subject to a meeting being quorate, all questions at a meeting shall be decided by a majority of the councillors present and voting.**

r **The Chairman of a meeting may give an original vote on any matter put to the vote, and in the case of an equality of votes may exercise his casting vote whether or not he gave an original vote.**

See standing orders 5(h) and (i) for the different rules that apply in the election of the Chairman of the Council at the annual meeting of the Council.

s **Unless standing orders provide otherwise, voting on a question shall be by a show of hands. At the request of a councillor, the voting on any question shall be recorded so as to show whether each councillor present and voting gave his vote for or against that question.** Such a request shall be made before the vote is taken.

t The minutes of a meeting shall include an accurate record of the following:

i. the date, time and place of the meeting;

ii. the names of councillors who are present, the names of councillors who sent apologies and the names of those who are otherwise absent;

iii. interests that have been declared by councillors;

iv. the grant of dispensations (if any) to councillors;

v. whether a councillor left the meeting when matters that they held interests in were being considered;

vi. if there was a public participation session; and

vii. the resolutions made.

u **A councillor who has a disclosable pecuniary interest or another interest as set out in the Council's code of conduct in a matter being considered at a meeting is subject to statutory limitations or restrictions under the code on his right to participate and vote on that matter.**

v **No business may be transacted at a meeting unless at least one-third of the whole number of members of the Council are present.**

~~*See standing order 4d(viii) for the quorum of a committee meeting.*~~

w **If a meeting is or becomes inquorate no business shall be transacted** and the meeting shall be closed. The business on the agenda for the meeting shall be adjourned to another meeting.

x A meeting shall not exceed a period of two hours.

4. COMMITTEES

a The Council may appoint standing committees or other committees as may be necessary, and:

i. shall determine their terms of reference;

ii. shall determine the number and time of the ordinary meetings of a standing committee up until the date of the next annual meeting of the Council;

iii. shall permit a committee, other than in respect of the ordinary meetings of a committee, to determine the number and time of its meetings;

iv. shall appoint and determine the terms of office of members of such a committee which shall not extend beyond the next annual meeting of the Council;

v. shall permit a committee other than a standing committee, to appoint its own Chairman at the first meeting of the committee;

vi. shall determine the place, notice requirements and quorum for a meeting of a committee which, in shall be no less than three;

vii. shall determine if the public may participate at a meeting of a committee and;

viii. may dissolve a committee or a sub-committee.

5. ORDINARY COUNCIL MEETINGS

a **In an election year, the annual meeting of the Council shall be held on or within 14 days following the day on which the councillors elected take office.**

b **In a year which is not an election year, the annual meeting of the Council shall be held on such day in May as the Council decides.**

c **If no other time is fixed, the annual meeting of the Council shall take place at 6pm.**

d **In addition to the annual meeting of the Council, at least three other ordinary meetings shall be held in each year on such dates and times as the Council decides.**

e **The first business conducted at the annual meeting of the Council shall be the election of the Chairman and Vice-Chairman of the Council.**

f **The Chairman of the Council, unless he has resigned or becomes disqualified, shall continue in office and preside at the annual meeting until his successor is elected at the next annual meeting of the Council.**

g **The Vice-Chairman of the Council, unless he resigns or becomes disqualified, shall hold office until immediately after the election of the Chairman of the Council at the next annual meeting of the Council.**

h **In an election year, if the current Chairman of the Council has not been re-elected as a member of the Council, he shall preside at the annual meeting until a successor Chairman of the Council has been elected. The current Chairman of the Council shall not have an original vote in respect of the election of the new Chairman of the Council but shall give a casting vote in the case of an equality of votes.**

i **In an election year, if the current Chairman of the Council has been re-elected as a member of the Council, he shall preside at the annual meeting until a new Chairman of the Council has been elected. He may exercise an original vote in respect of the election of the new Chairman of the Council and shall give a casting vote in the case of an equality of votes.**

j Following the election of the Chairman of the Council and Vice-Chairman of the Council at the annual meeting, the business shall include:

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

ii. Confirmation of the accuracy of the minutes of the last meeting of the Council;

iii. Receipt of the minutes of the last meeting of a committee;

iv. Consideration of the recommendations made by a committee;

v. Review of delegation arrangements;

vi. Review of the terms of reference for committees;

vii. Appointment of members to existing committees;

viii. Appointment of any new committees in accordance with standing order 4;

ix. Review and adoption of appropriate standing orders and financial regulations;

x. Review of arrangements (including legal agreements) with other local authorities, not-for-profi bodies and businesses.

xi. Review of representation on or work with external bodies and arrangements for reporting back;

xii. In an election year, to make arrangements with a view to the Council becoming eligible to exercise the general power of competence in the future;

xiii. Review of inventory of land and other assets including buildings and office equipment;

xiv. Confirmation of arrangements for insurance cover in respect of all insurable risks;

xv. Review of the Council's and/or staff subscriptions to other bodies;

xvi. Review of the Council's complaints procedure;

xvii. Review of the Council's policies, procedures and practices in respect of its obligations under freedom of information and data protection legislation (*see also standing orders 11, 20 and 21*);

xviii. Review of the Council's policy for dealing with the press/media;

xix. Review of the Council's employment policies and procedures;

xx. Review of the Council's expenditure incurred under s.137 of the Local Government Act 1972 or the general power of competence.

xxi. Determining the time and place of ordinary meetings of the Council up to and including the next annual meeting of the Council.

6. EXTRAORDINARY MEETINGS OF THE COUNCIL AND COMMITTEES

a **The Chairman of the Council may convene an extraordinary meeting of the Council at any time.**

b **If the Chairman of the Council does not call an extraordinary meeting of the Council within seven days of having been requested in writing to do so by two councillors, any two councillors may convene an extraordinary meeting of the Council. The public notice giving the time, place and agenda for such a meeting shall be signed by the two councillors.**

c The Chairman of a committee may convene an extraordinary meeting of the committee at any time.

d If the Chairman of a committee does not call an extraordinary meeting within seven days of having been requested to do so by two members of the committee any two members of the committee may convene an extraordinary meeting of the committee.

7. PREVIOUS RESOLUTIONS

a A resolution shall not be reversed within six months except either by a special motion, which requires written notice by at least four councillors to be given to the Proper Officer in accordance with standing order 9, or by a motion moved in pursuance of the recommendation of a committee.

b When a motion moved pursuant to standing order 7(a) has been disposed of, no similar motion may be moved for a further six months.

8. VOTING ON APPOINTMENTS

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

9. MOTIONS FOR A MEETING THAT REQUIRE WRITTEN NOTICE TO BE GIVEN TO THE PROPER OFFICER

a A motion shall relate to the responsibilities of the meeting for which it is tabled and in any event shall relate to the performance of the Council's statutory functions, powers and obligations or an issue which specifically affects the Council's area or its residents.

b No motion may be moved at a meeting unless it is on the agenda and the mover has given written notice of its wording to the Proper Officer at least seven clear days before the meeting. Clear days do not include the day of the notice or the day of the meeting.

c The Proper Officer may, before including a motion on the agenda received in accordance with standing order 9(b), correct obvious grammatical or typographical errors in the wording of the motion.

d If the Proper Officer considers the wording of a motion received in accordance with standing order 9(b) is not clear in meaning, the motion shall be rejected until the mover of the motion resubmits it, so that it can be understood, in writing, to the Proper Officer at least seven clear days before the meeting.

e If the wording or subject of a proposed motion is considered improper, the Proper Officer shall consult with the Chairman of the forthcoming meeting or, as the case may be, the councillors who have convened the meeting, to consider whether the motion shall be included in the agenda or rejected.

f Motions received shall be recorded and numbered in the order that they are received.

g Motions rejected shall be recorded with an explanation by the Proper Officer of the reason for rejection.

10. MOTIONS AT A MEETING THAT DO NOT REQUIRE WRITTEN NOTICE

a The following motions may be moved at a meeting without written notice to the Proper Officer:

i. to correct an inaccuracy in the draft minutes of a meeting;

ii. to move to a vote;

iii. to defer consideration of a motion;

iv. to refer a motion to a particular committee;

v. to appoint a person to preside at a meeting;

vi. to change the order of business on the agenda;

vii. to proceed to the next business on the agenda;

viii. to require a written report;

ix. to appoint a committee and its members;

x. to extend the time limits for speaking;

xi. to exclude the press and public from a meeting in respect of confidential or other information which is prejudicial to the public interest;

xii. to not hear further from a councillor or a member of the public;

xiii. to exclude a councillor or member of the public for disorderly conduct;

xiv. to temporarily suspend the meeting;

xv. to suspend a particular standing order (unless it reflects mandatory statutory or legal requirements);

xvi. to adjourn the meeting; or

xvii. to close the meeting.

11. MANAGEMENT OF INFORMATION

See also standing order 20.

a **The Council shall have in place and keep under review, technical and organisational measures to keep secure information (including personal data) which it holds in paper and electronic form. Such arrangements shall include deciding who has access to personal data and encryption of personal data.**

b **The Council shall have in place, and keep under review, policies for the retention and safe destruction of all information (including personal data) which it holds in paper and electronic form. The Council's retention policy shall confirm the period for which information (including personal data) shall be retained or if this is not possible the criteria used to determine that period (e.g. the Limitation Act 1980).**

c **The agenda, papers that support the agenda and the minutes of a meeting shall not disclose or otherwise undermine confidential information or personal data without legal justification.**

d **Councillors, staff, the Council's contractors and agents shall not disclose confidential information or personal data without legal justification.**

12. DRAFT MINUTES

a If the draft minutes of a preceding meeting have been served on councillors with the agenda to attend the meeting at which they are due to be approved for accuracy, they shall be taken as read.

b There shall be no discussion about the draft minutes of a preceding meeting except in relation to their accuracy. A motion to correct an inaccuracy in the draft minutes shall be moved in accordance with standing order 10(a)(i).

c The accuracy of draft minutes, including any amendment(s) made to them, shall be confirmed by resolution and shall be signed by the Chairman of the meeting and stand as an accurate record of the meeting to which the minutes relate.

d The Council shall publish draft minutes on its website which is publicly accessible and free of charge not later than one month after the meeting has taken place.

e Subject to the publication of draft minutes in accordance with standing order 12(d) and standing order 20(a) and following a resolution which confirms the accuracy of the minutes of a meeting, the draft minutes or recordings of the meeting for which approved minutes exist shall be destroyed and the approved minutes shall be published on the website.

13. CODE OF CONDUCT AND DISPENSATIONS

See also standing order 3(u).

a All councillors shall observe the code of conduct adopted by the Council.

b Unless he has been granted a dispensation, a councillor shall withdraw from a meeting when it is considering a matter in which he has a disclosable pecuniary interest. He may return to the meeting after it has considered the matter in which he had the interest.

c **Dispensation requests shall be in writing and submitted to the Proper Officer** as soon as possible before the meeting, or failing that, at the start of the meeting for which the dispensation is required.

d A decision as to whether to grant a dispensation shall be made by a meeting of the Council, or committee for which the dispensation is required and that decision is final. In the case of standing order 13(g) i below the decision whether to grant a dispensation shall be made by the Proper Officer.

e A dispensation request shall confirm:

i. the description and the nature of the disclosable pecuniary interest or other interest to which the request for the dispensation relates;

ii. whether the dispensation is required to participate at a meeting in a discussion only or a discussion and a vote;

iii. the date of the meeting or the period (not exceeding four years) for which the dispensation is sought; and

iv. an explanation as to why the dispensation is sought.

f Subject to standing orders 13(c) and (e), a dispensation request shall be considered at the beginning of the meeting of the Council, or committee for which the dispensation is required.

g **A dispensation may be granted in accordance with standing order 13(d) if having regard to all relevant circumstances any of the following apply:**

i. **without the dispensation the number of persons prohibited from participating in the particular business would be so great a proportion of the meeting transacting the business as to impede the transaction of the business;**

ii. **granting the dispensation is in the interests of persons living in the Council's area; or**

iii. **it is otherwise appropriate to grant a dispensation.**

14. CODE OF CONDUCT COMPLAINTS

a Upon notification by the Isle of Wight Council that a councillor has breached the Council's code c conduct, the Proper Officer shall, subject to standing order 11, report this to the Council.

b Where the notification in standing order 14(a) relates to a complaint made by the Proper Officer, the Proper Officer shall notify the Chairman of Council of this fact, and the Chairman shall nominate another councillor to assume the duties of the Proper Officer in relation to the complaint until it has been determined and the Council has agreed what action, if any, to take in accordance with standing order 14(d).

c The Council may:

i. provide information or evidence where such disclosure is necessary to investigate the complaint or is a legal requirement;

ii. seek information relevant to the complaint from the person or body with statutory responsibility for investigation of the matter;

d **Upon notification by the Isle of Wight Council that a councillor has breached the Council'r code of conduct, the Council shall consider what, if any, action to take against him. Such action excludes disqualification or suspension from office.**

15. PROPER OFFICER

a The Proper Officer shall be the Clerk. The Council shall be empowered to appoint a locum Proper Officer if the Proper Officer is unavailable.

b The Proper Officer shall:

i. **at least three clear days before a meeting of the council or a committee,**

- **serve on councillors by delivery or post at their residences or by email authenticated in such manner as the Proper Officer thinks fit, a signed summons confirming the time, place and the agenda (provided the councillor has consented to service by email), and**

- **Provide, in a conspicuous place, public notice of the time, place and agenda (provided that the public notice with agenda of an extraordinary meeting of the Council convened by councillors is signed by them).**

See standing order 3(b) for the meaning of clear days for a meeting of a full council and standing order 3(c) for the meaning of clear days for a meeting of a committee;

ii. subject to standing order 9, include on the agenda all motions in the order received unless a councillor has given written notice at least seven days before the meeting confirming his withdrawal of it;

iii. **convene a meeting of the Council for the election of a new Chairman of the Council, occasioned by a casual vacancy in his office;**

iv. **facilitate inspection of the minute book by local government electors;**

v. **receive and retain copies of byelaws made by other local authorities;**

vi. hold acceptance of office forms from councillors;

vii. hold a copy of every councillor's register of interests;

viii. assist with responding to requests made under freedom of information legislation and rights exercisable under data protection legislation, in accordance with the Council's relevant policies and procedures;

ix. liaise, as appropriate, with the Council's Data Protection Officer;

x. receive and send general correspondence and notices on behalf of the Council except where there is a resolution to the contrary;

xi. assist in the organisation of, storage of, access to, security of and destruction of information held by the Council in paper and electronic form subject to the requirements of data protection and freedom of information legislation and other legitimate requirements (e.g. the Limitation Act 1980);

xii. arrange for legal deeds to be executed;
(*see also standing order 23);*

xiii. arrange or manage the prompt authorisation, approval, and instruction regarding any payments to be made by the Council in accordance with its financial regulations;

xiv. record every planning application notified to the Council and the Council's response to the local planning authority;

xv. refer a planning application received by the Council to the Chairman or in his absence the Vice-Chairman of the Council within two working days of receipt to facilitate an extraordinary meeting if the nature of a planning application requires consideration before the next ordinary meeting of the Council; and

xvi. manage access to information about the publication scheme.

16. RESPONSIBLE FINANCIAL OFFICER

a The Council's Responsible Financial Officer shall be the Clerk.

17. **ACCOUNTS AND ACCOUNTING STATEMENTS**

a "Proper practices" in standing orders refer to the most recent version of "Governance and Accountability for Local Councils – a Practitioners' Guide".

b All payments by the Council shall be authorised, approved and paid in accordance with the law, proper practices and the Council's financial regulations.

c The Responsible Financial Officer shall supply to each councillor as soon as practicable after 30 September in each year a statement to summarise:

i. the Council's receipts and payments for the half year;

ii. the Council's aggregate receipts and payments for the year to date;

iii. the balances held at the end of the period being reported and

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

d As soon as possible after the financial year end at 31 March, the Responsible Financial Officer shall provide:

i. each councillor with a statement summarising the Council's receipts and payments for the last quarter and the year to date for information; and

ii. to the Council the accounting statements for the year in the form of Section 1 of the annual governance and accountability return, as required by proper practices, for consideration and approval.

e The year-end accounting statements shall be prepared in accordance with proper practices and apply the form of accounts determined by the Council for the year to 31 March. A completed draft annual governance and accountability return shall be presented to all councillors at least 14 days prior to anticipated approval by the Council. The annual governance and accountability return of the Council, which is subject to external audit, including the annual governance statement, shall be presented to the Council for consideration and formal approval before 30 June.

18. **FINANCIAL CONTROLS AND PROCUREMENT**

a. The Council shall consider and approve financial regulations drawn up by the Responsible Financial Officer, which shall include detailed arrangements in respect of the following:

i. the keeping of accounting records and systems of internal controls which shall include the monitoring of the accounts by the Chairman and Vice-Chairman twice a year;

ii. the assessment and management of financial risks faced by the Council;

iii. the work of the independent internal auditor in accordance with proper practices and the receipt of regular reports from the internal auditor, which shall be required at least bi-annually;

iv. the inspection and copying by councillors and local electors of the Council's accounts and/or orders of payments; and

v. whether contracts with an estimated value below **£25,000** due to special circumstances are exempt from a tendering process or procurement exercise.

b. Financial regulations shall be reviewed regularly and at least annually for fitness of purpose.

c. **A public contract regulated by the Public Contracts Regulations 2015 with an estimated value in excess of £25,000 but less than the relevant thresholds in standing order 18(f) is subject to Regulations 109-114 of the Public Contracts Regulations 2015 which include a requirement on the Council to advertise the contract opportunity on the Contracts Finder website regardless of what other means it uses to advertise the opportunity.**

d. Subject to additional requirements in the financial regulations of the Council, the tender process for contracts for the supply of goods, materials, services or the execution of works shall include, as a minimum, the following steps:

   i. a specification for the goods, materials, services or the execution of works shall be drawn up and approved by the Council;

   ii. an invitation to tender shall be drawn up to confirm (i) the Council's specification (ii) the time, date and address for the submission of tenders (iii) the date of the Council's written response to the tender and (iv) the prohibition on prospective contractors contacting councillors or staff to encourage or support their tender outside the prescribed process;

   iii. the invitation to tender shall be advertised in a local newspaper and in any other manner that is appropriate;

   iv. tenders are to be submitted in writing in a sealed marked envelope addressed to the Proper Officer;

   v. tenders shall be opened by the Proper Officer in the presence of at least one councillor after the deadline for submission of tenders has passed;

   vi. tenders are to be reported to and considered by the appropriate meeting of the Council or a committee with delegated responsibility.

e. Neither the Council, nor a committee with delegated responsibility for considering tenders, is bound to accept the lowest value tender.

19. HANDLING STAFF MATTERS

a A matter personal to a member of staff that is being considered by a meeting of Council or a committee is subject to standing order 11.

b The Chairman and Vice-Chairman of the Council shall during the period October to December each year meet with the Clerk to conduct a review of the performance and annual appraisal of his work over the previous year. The outcome of the appraisal shall be reported to the Council in the absence of the press and public.

c The Clerk shall in the first instance report any formal or informal grievance to the Chairman of the Council or in his absence the Vice-Chairman who will endeavour to resolve the grievance. If it is not possible to resolve the grievance by this means it will be reported to the Council. The Council may appoint a panel of councillors to hear the grievance. If the grievance remains unresolved by the panel it will be referred back to the Council whose decision shall be final.

d If the Clerk's grievance relates to the Chairman of the Council it shall be reported to the Vice-Chairman who will deal with the grievance in accordance with standing order 19(c). If the grievance relates to both the Chairman of the Council and the Vice-Chairman it shall be reported to another councillor who will deal with the grievance in accordance with standing order 19(c).

e Any persons responsible for the management of staff shall treat as confidential the written records of all meetings relating to their performance, capabilities, grievance or disciplinary matters.

20. **RESPONSIBILITIES TO PROVIDE INFORMATION**

See also standing order 21.

a **In accordance with freedom of information legislation, the Council shall publish information in accordance with its publication scheme and respond to requests for information held by the Council.**

21. **RESPONSIBILITIES UNDER DATA PROTECTION LEGISLATION**
(Below is not an exclusive list).

See also standing order 11.

a **The Council shall appoint a Data Protection Officer.**

b **The Council shall have policies and procedures in place to respond to an individual exercising statutory rights concerning his personal data.**

c **The Council shall have a written policy in place for responding to and managing a personal data breach.**

d **The Council shall keep a record of all personal data breaches comprising the facts relating to the personal data breach, its effects and the remedial action taken.**

e **The Council shall ensure that information communicated in its privacy notice(s) is in an easily accessible and available form and kept up to date.**

f **The Council shall maintain a written record of its processing activities.**

22. **RELATIONS WITH THE PRESS/MEDIA**

a Requests from the press or other media for an oral or written comment or statement from the Council, its councillors or staff shall be handled by the Clerk in consultation with the Chairman of the Council or in his absence the Vice-Chairman.

23. **EXECUTION OF LEGAL DEEDS**

See also standing orders 15(b)(xii).

a A legal deed shall not be executed on behalf of the Council unless authorised by a resolution.

b **Subject to standing order 23(a), any two councillors may sign, on behalf of the Council, any deed required by law and the Proper Officer shall witness their signatures.**

24. **COMMUNICATING WITH ISLE OF WIGHT COUNCILLORS**

a An invitation to attend a meeting of the Council shall be sent, together with the agenda, to the Isle of Wight councillors representing electoral divisions in the area of the Council.

b Unless the Council determines otherwise, a copy of each letter sent to the Isle of Wight Council shall be sent to the councillors representing electoral divisions in the area of the Council.

25. **RESTRICTIONS ON COUNCILLOR ACTIVITIES**

a. Unless duly authorised no councillor shall:

i. inspect any land and/or premises which the Council has a right or duty to inspect; or

ii. issue orders, instructions or directions.

26. **STANDING ORDERS GENERALLY**

a All or part of a standing order, except one that incorporates mandatory statutory or legal requirements, may be suspended by resolution in relation to the consideration of an item on the agenda for a meeting.

b A motion to add to or vary or revoke one or more of the Council's standing orders, except one that incorporates mandatory statutory or legal requirements, shall be proposed by a special motion, the written notice by at least two councillors to be given to the Proper Officer in accordance with standing order 9.

c The Proper Officer shall provide a copy of the Council's standing orders to all councillors as soon as possible.

d The decision of the Chairman of a meeting as to the application of standing orders at the meeting shall be final.

e Some of these standing orders **are compulsory** as they are laid down by Acts of Parliament. These are printed in **bold type. These standing orders cannot be altered.**

f It is of course recognised that local councillors can be male or female. Therefore whenever the masculine gender is used, this should be interpreted as meaning the feminine gender where appropriate.

LAKE PARISH COUNCIL

FINANCIAL REGULATIONS

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These Financial Regulations were adopted by the Council at its Meeting held on May 2019

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 Clerk/RFO;

- acts under the policy direction of the council;
- administers the council's financial affairs in accordance with all acts, regulations and proper practices;
- determines on behalf of the council its accounting records and accounting control systems;
- ensures the accounting control systems are observed;
- maintains the accounting records of the council up to date in accordance with proper practices;

- assists the council to secure economy, efficiency and effectiveness in the use of its resources; and
- produces financial management information as required by the council.

1.10. The accounting records determined by the Clerk/RFO shall be sufficient to show and explain the council's transactions and to enable the Clerk/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 Clerk/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 Clerk/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 Clerk/RFO and that the approvals are shown in the accounting records; and
- measures to ensure that risk is properly managed.

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

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

shall be a matter for the full council only.

1.14. In addition the council must:

- determine and keep under regular review the bank mandate for all council bank accounts;
- approve any grant or a single commitment in excess of £500; and
- determine the annual salary scale or point for all employees.

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 the National Association of local Councils (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 Clerk/RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.

2.2. In the first and third quarter of each financial year the Chairman and Vice-Chairman shall verify bank reconciliations for all accounts produced by the Clerk/RFO. The Chairman and Vice-Chairman shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the council.

2.3. The Clerk/RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the annual return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit Regulations.

2.4. The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. The Clerk/RFO 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 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 two written reports during each financial year;
- to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
- have no involvement in the financial decision making, management or control of the council.

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

- perform any operational duties for the council;
- initiate or approve accounting transactions; or
- direct the activities of any council employee.

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 Clerk/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 Clerk/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 Council shall review its three year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and consider proposals for the following financial year not later than the end of January each year including any proposals for revising the forecast.

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

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

3.4. The council shall fix the precept (council tax requirement), and relevant basic amount of council tax to be levied for the ensuing financial year not later than by the end of February each year. The Clerk/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; or
- the Clerk/RFO for any items below £500.

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

4.2. In cases of extreme risk to the delivery of council services, the Clerk/RFO may authorise revenue expenditure on behalf of the council which in the Clerk/RFO'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 £500. The Clerk/RFO shall report such action to the council as soon as practicable thereafter.

4.3. 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.

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

4.5. The Clerk/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 head.

4.6. 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 Clerk/RFO and approved by the council. They shall be regularly reviewed for safety and efficiency.

5.2. The Clerk/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 resolution. 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.

5.3. All invoices for payment shall be examined, verified and certified by the Clerk/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 Clerk/RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The Clerk/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/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;

b) fund transfers within the council's banking arrangements.

5.6. A record of payments 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.

5.7. In respect of grants, the council may approve expenditure within the approved budget and in accordance with any policy statement approved by council.

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

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 Clerk /RFO shall give instruction that a payment shall be made.

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

6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council shall be signed by two members of council, and countersigned by the Clerk/RFO, 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 and invoice.

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

6.7. If thought appropriate by the council, payment for certain items may be made by electronic transfer 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 electronic transfer shall be renewed by resolution of the council annually.

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

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

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

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

6.12. Where internet banking arrangements are made with any bank, the Clerk/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.

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

6.14. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by the Clerk/RFO.

6.15. The Clerk/RFO shall maintain a petty cash float of £100 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment. Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations. 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 scales/points 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.

7.6. An effective system of personal performance management should be maintained for the Clerk/RFO.

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

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

8. LOANS AND INVESTMENTS

8.1. All borrowings shall be effected 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 the council.

8.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as hire purchase or leasing of tangible assets) shall be subject to approval by the 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. 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.

8.4. 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.

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

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

8.7. 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 Clerk/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 Clerk/RFO and the Clerk/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/RFO.

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

9.5. All sums received on behalf of the council shall be banked intact by the Clerk/RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the Clerk/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 Clerk/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 Clerk/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 Clerk/RFO.

10.3. All members and the Clerk/RFO are responsible for obtaining value for money at all times. The Clerk/RFO issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any de minimis provisions in Regulation 11.1h below.

10.4. A member may not issue an official order or make any contract on behalf of the council.

10.5. The Clerk/ 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 Clerk/RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the minutes can record the power being used.

11. CONTRACTS

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

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

i. for the supply of gas, electricity, water, sewerage and telephone services;

ii. for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;

iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;

iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the council;

v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk /RFO shall act after consultation with the Chairman and Vice Chairman ; and

vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.

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

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

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

e. Such invitation to tender shall state the general nature of the intended contract and the Clerk/RFO shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk/RFO in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.

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

g. Any invitation to tender issued under this regulation shall be subject to Standing Order 18 and shall refer to the terms of the Bribery Act 2010.

h. When it is to enter into a contract of less than £25,000 and above £500 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/RFO shall obtain 3 quotations (priced descriptions of the proposed supply). Where the value is below £500 in value the Clerk /RFO may 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, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision making process was being undertaken.

12. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS (PUBLIC WORKS CONTRACTS)

12.1. Payments on account of the contract sum shall be made within the time specified in the contract by the Clerk/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 Clerk/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 the Clerk/RFO must inform the contractor in writing, the council to be informed where the final cost is likely to exceed the financial provision.

13. STORES AND EQUIPMENT

13.1. The Clerk/RFO shall be responsible for the care and custody of stores and equipment.

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 Clerk/RFO shall be responsible for periodic checks of stocks and stores at least annually.

14. ASSETS, PROPERTIES AND ESTATES

14.1. The Clerk/RFO shall make appropriate arrangements for the custody of all title deeds and Land Registry certificates of properties held by the council and 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 or purchased or otherwise acquired 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. The Clerk/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 16), the Clerk/RFO shall effect all insurances and negotiate all claims on the council's insurers.

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

15.3. The Clerk/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 Clerk/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. RISK MANAGEMENT

16.1. The council is responsible for putting in place arrangements for the management of risk. The Clerk /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 /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 from time to time. The Clerk/RFO shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these financial regulations.

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

* * *

Lake Parish Council
Code of Conduct for Members

Introduction

Pursuant to section 27 of the Localism Act 2011, Lake Parish Council ('the Council') has adopted this Code of Conduct to promote and maintain high standards of behaviour by its members and co-opted members whenever they conduct the business of the Council, including the business of the office to which they were elected or appointed, or when they claim to act or give the impression of acting as a representative of the Council.

This Code of Conduct is based on the principles of selflessness, integrity, objectivity, accountability, openness, honesty, and leadership.

Definitions

For the purposes of this Code, a 'co-opted member' is a person who is not a member of the Council but who is either a member of any committee or sub-committee of the Council, or a member of, and represents the Council on any joint committee or joint sub-committee of the Council, and who is entitled to vote on any question that falls to be decided at any meeting of that committee or sub-committee.

For the purposes of this Code, a 'meeting' is a meeting of the Council, any of its committees, sub-committees, joint committees or joint sub-committees.

For the purposes of this Code, and unless otherwise expressed, a reference to a member of the Council includes a co-opted member of the Council.

Member obligations

When a member of the Council acts, claims to act or gives the impression of acting as a representative of the Council, he/she has the following obligations.

1. He/she shall behave in such a way that a reasonable person would regard as respectful.
2. He/she shall not act in a way which a reasonable person would regard as bullying or intimidatory.

3. He/she shall not seek to improperly confer an advantage or disadvantage on any person.
4. He/she shall use the resources of the Council in accordance with its requirements.
5. He/she shall not disclose information which is confidential or where disclosure is prohibited by law.

Registration of interests

6. Within 28 days of this Code being adopted by the Council, or the member's election or the co-opted member's appointment (where that is later), he/she shall register with the Monitoring Officer the interests which fall within the categories set out in Appendices A and B.
7. Upon the re-election of a member or the re-appointment of a co-opted member, he/she shall within 28 days re-register with the Monitoring Officer any interests in Appendices A and B.
8. A member shall register with the Monitoring Officer any change to interests or new interests in Appendices A and B within 28 days of becoming aware of it.
9. A member need only declare the existence but not the details of any interest which the Monitoring Officer agrees is a 'sensitive interest'. A sensitive interest is one which, if disclosed on a public register, could lead the member or a person connected with the member to be subject to violence or intimidation.

Declaration of interests at meetings

9. Where a matter arises at a meeting which relates to an interest in Appendix A the member shall not participate in a discussion or vote on the matter. He/she only has to declare what his/her interest is if it is not already entered in the member's register of interests or if he/she has not notified the Monitoring Officer of it.

10. Where a matter arises at a meeting which relates to an interest in Appendix A which is a sensitive interest, the member shall not participate in a discussion or vote on the matter. If it is a sensitive interest which has not already been disclosed to the Monitoring Officer, the member shall disclose he/she has an interest but not the nature of it.

11. Where a matter arises at a meeting which relates to an interest in Appendix B, the member shall not vote on the matter. He/she may speak on the matter only if members of the public are also allowed to speak at the meeting.

12. A member only has to declare his/her interest in Appendix B if it is not already entered in his/her register of interests or he/she has not notified the Monitoring Officer of it or if he/she speaks on the matter. If he/she holds an interest in Appendix B which is a sensitive interest not already disclosed to the Monitoring Officer, he/she shall declare the interest but not the nature of the interest.

13. Where a matter arises at a meeting which relates to a financial interest of a friend, relative or close associate (other than an interest in Appendix A), the member shall disclose the nature of the interest and not vote on the matter. He/she may speak on the matter only if members of the public are also allowed to speak at the meeting. If it is a 'sensitive interest' the member shall declare the interest but not the nature of the interest.

Dispensations

14. On a written request made to the Council's proper officer, the Council may grant a member a dispensation to participate in a discussion and vote on a matter at a meeting even if he/she has an interest in Appendices A and B if the Council believes that the number of members otherwise prohibited from taking part in the meeting would impede the transaction of the business; or it is in the interests of the inhabitants in the Council's area to allow the member to take part or it is otherwise appropriate to grant a dispensation.

Appendix A

Interests defined by regulations made under section 30(3) of the Localism Act 2011 and described in the table below.

Subject	***Description***
Employment, office, trade, profession or vocation	Any employment, office, trade, profession or vocation carried on for profit or gain.
Sponsorship	Any payment or provision of any other financial benefit (other than from the Council) made to the member during the 12 month period ending on the latest date referred to in paragraph 6 above for expenses incurred by him/her in carrying out his/her duties as a member, or towards his/her election expenses.
	This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.
Contracts	Any contract made between the member or between his/her spouse or civil partner or the person with whom the member is living as if they were spouses/civil partners (or a body in which such a person is a partner in a firm, a director of an incorporated body or holds the beneficial interest in securities*) and the Council —
	(a) under which goods or services are to be provided or works are to be executed; and
	(b) which has not been fully discharged.
Land	Any beneficial interest in land which is within the area of the Council.
Licences	Any licence (alone or jointly with others) to occupy land in the area of the relevant authority for a month or longer.
Corporate tenancies	Any tenancy where (to the member's knowledge)—
	(a) the landlord is the Council; and
	(b) the tenant is a body in which the member, or his/her spouse or civil partner/ the person with whom the member is living as if they were spouses/civil partners has a beneficial interest.
Securities	Any beneficial interest in securities of a body where—
	(a) that body (to the member's knowledge) has a place of business or land in the area of the Council; and
	(b) either—
	(i) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or
	(ii) if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the relevant person has a beneficial interest exceeds one hundredth of the total issued share capital of that class.

*'Securities' means shares, debentures, debenture stock, loan stock, bonds, units of a collective investment scheme within the meaning of the Financial Services and Markets Act 2000 and other securities of any description, other than money deposited with a building society.

Appendix B

An interest which relates to or is likely to affect:

(i) any body of which the member is in a position of general control or management and to which he/she is appointed or nominated by the Council;

(ii) any body—

(a) exercising functions of a public nature;

(b) directed to charitable purposes; or

(c) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union)

of which the member of the Council is a member or in a position of general control or management;

(iii) any gifts or hospitality worth more than an estimated value of £50 which the member has received by virtue of his or her office.

July 2012

Retention and Disposal Policy Lake Parish Council

1. Introduction

1.1 The Council accumulates a vast amount of information and data during the course of its everyday activities. This includes data generated internally in addition to information obtained from individuals and external organisations. This information is recorded in various different types of document.

1.2 Records created and maintained by the Council are an important asset and as such measures need to be undertaken to safeguard this information. Properly managed records provide authentic and reliable evidence of the Council's transactions and are necessary to ensure it can demonstrate accountability.

1.3 Documents may be retained in either 'hard' paper form or in electronic forms. For the purpose of this policy, 'document' and 'record' refers to both hard copy and electronic records.

1.4 It is imperative that documents are retained for an adequate period of time. If documents are destroyed prematurely the Council and individual officers concerned could face prosecution for not complying with legislation and it could cause operational difficulties, reputational damage and difficulty in defending any claim brought against the Council.

1.5 In contrast to the above the Council should not retain documents longer than is necessary. Timely disposal should be undertaken to ensure compliance with the General Data Protection Regulations so that personal information is not retained longer than necessary. This will also ensure the most efficient use of limited storage space.

2. Scope and Objectives of the Policy

2.1 The aim of this document is to provide a working framework to determine which documents are:

- Adopted
- Retained – and for how long; or
- Disposed of – and if so by what method.

2.2 There are some records that do not need to be kept at all or that are routinely destroyed in the course of business. This usually applies to information that is duplicated, unimportant or only of a short-term value. Unimportant records of information include:

- 'With compliments' slips.
- Catalogues and trade journals.
- Non-acceptance of invitations.
- Trivial electronic mail messages that are not related to Council business.
- Requests for information such as maps, plans or advertising material.
- Out of date distribution lists.

2.3 Duplicated and superseded material such as stationery, manuals, drafts, forms, address books and reference copies of annual reports may be destroyed.

2.4 Records should not be destroyed if the information can be used as evidence to prove that something has happened. If destroyed the disposal needs to be disposed of under the General Data Protection Regulations

3. Roles and Responsibilities for Document Retention and Disposal

3.1The Council is responsible for determining whether to retain or dispose of documents and should undertake a review of documentation at least on an annual basis to ensure that any unnecessary documentation being held is disposed of under the General Data Protection Regulations.

3.2The Council should ensure that all employees are aware of the retention/disposal schedule.

4. Document Retention Protocol

4.1 The Council should have in place an adequate system for documenting the activities of their service. This system should take into account the legislative and regulatory environments to which they work.

4.2 Records of each activity should be complete and accurate enough to allow employees and their successors to undertake appropriate actions in the context of their responsibilities to:

- Facilitate an audit or examination of the business by anyone so authorised.
- Protect the legal and other rights of the Council, its clients and any other persons affected by its actions.
- Verify individual consent to record, manage and record disposal of their personal data.
- Provide authenticity of the records so that the evidence derived from them is shown to be credible and authoritative.

4.3 To facilitate this the following principles should be adopted:

- Records created and maintained should be arranged in a record-keeping system that will enable quick and easy retrieval of information under the General Data Protection Regulations
- Documents that are no longer required for operational purposes but need retaining should be placed at the records office.

4.4 Whenever there is a possibility of litigation, the records and information that are likely to be affected should not be amended or disposed of until the threat of litigation has been removed.

5. Document Disposal Protocol

5.1 Documents should only be disposed of if reviewed in accordance with the following:

- Is retention required to fulfil statutory or other regulatory requirements?
- Is retention required to meet the operational needs of the service?

• Is retention required to evidence events in the case of dispute?

• Is retention required because the document or record is of historic interest or intrinsic value?

5.2 When documents are scheduled for disposal the method of disposal should be appropriate to the nature and sensitivity of the documents concerned. A record of the disposal will be kept to comply with the General Data Protection Regulations.

5.3 Documents can be disposed of by any of the following methods:

• Non-confidential records: place in waste paper bin for disposal.

• Confidential records or records giving personal information: shred documents.

• Deletion of computer records.

• Transmission of records to an external body such as the County Records Office.

5.4 The following principles should be followed when disposing of records:

• All records containing personal or confidential information should be destroyed at the end of the retention period. Failure to do so could lead to the Council being prosecuted under the General Data Protection Regulations.

• The Freedom of Information Act or cause reputational damage.

• Where computer records are deleted steps should be taken to ensure that data is 'virtually impossible to retrieve' as advised by the Information Commissioner.

• Where documents are of historical interest it may be appropriate that they are transmitted to the County Records office.

• Back-up copies of documents should also be destroyed (including electronic or photographed documents unless specific provisions exist for their disposal).

5.5 Records should be maintained of appropriate disposals. These records should contain the following information:

• The name of the document destroyed. • The date the document was destroyed.

• The method of disposal.

6. General Data Protection Act 2018 – Obligation to Dispose of Certain Data

6.1 The Data Protection Act 2018 ('Fifth Principle') requires that personal information must not be retained longer than is necessary for the purpose for which it was originally obtained. Section 1 of the Data Protection Act defines personal information as: Data that relates to a living individual who can be identified: a) from the data, or b) from those data and other information which is in the possession of, or is likely to come into the possession of the data controller. It includes any expression of opinion about the individual and any indication of the intentions of the Council or other person in respect of the individual.

6.2 The Data Protection Act provides an exemption for information about identifiable living individuals that is held for research, statistical or historical purposes to be held indefinitely provided that the specific requirements are met.

6.3 The Council is responsible for ensuring that they comply with the principles of the under the General Data Protection Regulations namely:

- Personal data is processed fairly and lawfully and, in particular, shall not be processed unless specific conditions are met.
- Personal data shall only be obtained for specific purposes and processed in a compatible manner.
- Personal data shall be adequate, relevant, but not excessive.
- Personal data shall be accurate and up to date.
- Personal data shall not be kept for longer than is necessary.
- Personal data shall be processed in accordance with the rights of the data subject.
- Personal data shall be kept secure.

6.4 External storage providers or archivists that are holding Council documents must also comply with the above principles of the General Data Protection Regulations.

7. Scanning of Documents

7.1 In general once a document has been scanned on to a document image system the original becomes redundant. There is no specific legislation covering the format for which local government records are retained following electronic storage, except for those prescribed by HM Revenue and Customs.

7.2 As a general rule hard copies of scanned documents should be retained for three months after scanning.

7.3 Original documents required for VAT and tax purposes should be retained for six years unless a shorter period has been agreed with HM Revenue and Customs.

8. Review of Document Retention

8.1 It is planned to review, update and where appropriate amend this document on a regular basis (at least every three years in accordance with the Code of Practice on the Management of Records issued by the Lord Chancellor).

8.2 This document has been compiled from various sources of recommended best practice and with reference to the following documents and publications:

- Local Council Administration, Charles Arnold-Baker, 910h edition, Chapter 11
- Local Government Act 1972, sections 225 – 229, section 234
- SLCC Advice Note 316 Retaining Important Documents
- SLCC Clerks' Manual: Storing Books and Documents
- Lord Chancellor's Code of Practice on the Management of Records issued under Section 46 of the Freedom of Information Act 2000

Appendix A

Recommended Document Retention Timescales:

- The retention period should be the number of years specified plus the current financial period (i.e. three years plus the current period, therefore at least three years documentation will always be retained at any given point in time).
- This list is not exhaustive; if you are unsure about any document contact the Parish Clerk for clarification.

FINANCE

Document	Retention Period
Financial Published Final Accounts	Indefinitely
Signed Audited Accounts	Indefinitely
Final Account working papers	5 years
Records of all accounting transactions held by the Financial Management System	At least 5 years
Cash Books (records of monies paid out and received)	6 years
Purchase Orders	6 years
Cheque Payment Listings (Invoices received)	6 years
Payment Vouchers Capital and Revenue (copy invoices)	6 years
BACS listings	6 years
Goods received notes, advice notes and delivery notes	3 years
Copy receipts	6 years
Petty cash vouchers and reimbursement claims	6 years
Debtors and rechargeable works records	6 years
Expenses and travel allowance claims	6 years
Asset Register for statutory accounting purposes	10 years
Journal Sheets	5 years
Ledger/Trial Balance	10 years
Year-end ledger tabulations – ledger details and cost updates	5 years
Published Budget Books	Indefinitely Medium Term
Financial Plan	Indefinitely
Budget Estimates – Detailed Working Papers and summaries	3 years
Bank Statement (Disk Space) and Instructions to banks	6 years
Bank Statements (Hardcopy)	6 years
Banking Records including Giro cheques, bills of exchange and other negotiable instruments	6 years
Prime evidence that money has been banked	6 years
Refer to Drawer (RD) cheques	2 years
Cancelled Expenditure cheques	2 years
Bank Reconciliation	3 years
Cheques presented / drawn on the Council bank accounts	3 years
Prime records that money has been correctly recorded in the Councils financial systems	3 years
Grant/Funding Applications & Claims	5 years
Precept Forms	Indefinitely
Internal Audit Plans/ Reports	3 years
Fees and Charges Schedules	5 years
Time sheets and overtime claims	6 years

Payroll and tax information relating to employees	6 years
Payroll costing analysis	2 years
Records of payment made to employees for salaries / wages (including intermediate payslips)	6 years
Statutory end of year returns to Inland Revenue and Pensions Section	Indefinitely
Loans and Investment Records; temporary loan receipts and loan tabulations	6 years (after redemption of loan)
VAT, Income Tax and National Insurance Records	6 years
Current and expired insurance contracts and policies indefinitely Insurance records and claims	6 years
Capital and contracts register	Indefinitely
Final accounts of contracts executed under hand	6 years from completion of contract
Final accounts of contracts executed under seal	12 years from completion of contract
All Other reconciliations	3 years

PERSONNEL

Document	Retention Period
Unsuccessful application forms	6 months
Unsuccessful reference requests	1 year
Successful application forms and CVs	For duration of employment + 5 years
References received	For duration of employment + 5 years
Statutory sick records, pay, calculations, certificates etc.	For duration of employment + 5 years
Annual leave records	For duration of employment + 5 years
Unpaid leave/special leave	For duration of employment + 5 years
Annual appraisal/assessment records	Current year and previous 2 years
Time Control Records	2 years
Disclosure & Barring Service Checks	6 months
Personnel files and training records	5 years after employment ceases
Disciplinary or grievance investigations - proved - Verbal - Written - Final warning - Anything involving children	 6 months 1 year 18 months permanently
Disciplinary or grievance investigations - unproven	Destroy immediately after investigation or appeal
Statutory Maternity/Paternity records, calculations, certificates etc	3 years after the tax year in which the maternity period ended
Wages/salary records, overtime, bonuses, expenses etc	6 years

CORPORATE

Document	Retention Period
Minutes and reports of Council meetings	Indefinitely
Minutes and reports of Committee meetings	Indefinitely
Minutes and reports for Extraordinary meetings	Indefinitely
Minutes and reports of sub-committees	Indefinitely
Notes and reports of working groups	Indefinitely
Policies and procedures	Until updated or reviewed
Asset Management records	Indefinitely
Asset management reports	Indefinitely
Internal audit records	3 years
Internal audit fraud investigation	7 years from date of final outcome of investigation
Risk register	Indefinitely
Risk management reports	Indefinitely
Performance reports	Indefinitely
Equalities data	Indefinitely
Questionnaire data	Indefinitely
Drivers log books and mileage	6 years
Vehicle maintenance and registration records (all necessary certificates, MOT certificates, test records and vehicle registration documents etc)	2 years after vehicle disposed of
Fuel usage records	3 years
Allotment application forms	Length of Tenancy + 2 years
Allotment agreements	Length of Tenancy + 2 years
Beach Hut Licenses	Length of Ownership + 2 years
Show health & safety statements	2 Years
Show application including caterers, displays, competition entrants	1 year
Services and equipment quotations – show	1 year
Contacts for show	1 year
Show stalls database including handcraft and horticulture entrants' details	1 year
Trips tenders for coach hire	1 year
Trip database of applicants Coach Tours	1 year
Paper application	1 year
Pre-tender qualification document Summary list of expression of interest received Company contacts A summary of any financial or technical evaluation supplied with the expressions of interest Initial application	1 year
Successful tender documentation Life of contract	6 years
Unsuccessful tender documentation	Until final payment is made
Deeds of land and property	Indefinitely
Land and property rental agreements	6 years after expiry of the agreement
Property evaluation lists	Indefinitely

Lease agreements, variation and valuation queries	6 years after the expiry of the agreement
Documentation referring to externally funded projects	6 years
Booking diaries	3 years
Electronic booking information is held in the system indefinitely due to the need to gather statistical information	
Premises License applications	Indefinitely

HEALTH & SAFETY

Document	Retention Period
Health and Safety Accident books	3 years after the date of the last entry (unless an accident involving chemicals or asbestos is contained within)
Medical records containing details of employee exposed to asbestos or as specified by the Control of Substances Hazardous to Health Regulations 1999	40 years from the date of the last entry
Medical examination certificates	4 years from date of issue
Records relating to accidents person over 18 years	3 years from date of accident
Records relating to accidents person under 18 years	Until 21st birthday
Asbestos records for premises/property including survey and removal records	40 years
Parks and play area inspection reports	5 years
All inspection certificates (Gas Safe, FENSA etc)	2 years
Repairs job sheets	2 years
Periodic machinery inspection tests (PAT, equipment calibration etc)	2 years
Warranties	10 years
Documents relating to the process of collecting, transporting and disposal of general waste	3 years
Documents relating to the process of collecting, transporting and disposal of hazardous waste	10 years
Plant and equipment testing	2 years
Risk Assessment Forms	2 years
Unusual Incident Forms	3 years
Manual Handling Assessment Forms	3 years

ADDITIONAL ITEMS

Document	Retention Period
Approved Minutes	Indefinite
CCTV	180 day image retention

Item 11(1) - Paper C

Payments March 2023

#	Date	Recipient	Details	Value	NET	VAT
146	07/03/2023	Water Marc (Mr Debenham)	Toilet Repairs - Draining tank	240.00	240	0.00
147	07/03/2023	K Marshall	Ripples Honorium - Issue 57	25.00	25.00	0.00
148	07/03/2023	K Marshall	Ripples Honorium - Issue 58	25.00	25.00	0.00
149	07/03/2023	T Frobes	Ripples Distribution Honorium - Issue 57	178.00	178.00	0.00
150	07/03/2023	T Frobes	Ripples Distribution Honorium - Issue 58	178.00	178.00	0.00
151	13/03/2023	SSE Electricity	Toilet electricity supply - Slipway	270.15	257.29	12.86
152	13/03/2023	Island Roads	Dog Bin Emptying - Winter 2022/2023	1009.20	841.00	168.20
153	28/03/2023	SSE Electricity	Toilet electricity supply - New Road	525.60	500.58	25.02
154	28/03/2023	IOW Defibrillators	Defib at Tesco - New batteries, pads and servi	340.00	340.00	0.00

Receipts March 2023

#	Date	Paying in slip	Details	Value	NET	VAT
034	01/03/2023	500093	W.C 27/2/2023	10.00	10.00	0.00
033	01/03/2023	-	Ripples Advertising	20.00	20.00	0.00
035	08/03/2023	500094	W.C 6/3/2023	9.00	9.00	0.00
036	15/03/2023	500095	W.C 13/3/2023	6.90	6.90	0.00
037	15/03/2023	SP2/LR2023	Ripples Advertising	168.00	168.00	0.00
038	20/03/2023	SW3/LR2023	Ripples Advertising	67.50	67.50	0.00
039	22/03/2023	500096	W.C 20/3/2023	11.60	11.60	0.00
040	29/03/2023	500097	W.C 27/3/2023	6.40	6.40	0.00
041	31/03/2023	50009	30/03/2023	3.30	3.30	0.00

Item 11(2) - Paper D

	Mar	Quarter 4	Totals
Opening I Current			
Save			
Gratuity			
Unpresented cheques carried over / Correction			
Transfer			
Expenditure			
Clerk - Employment	0.00	0.00	7,113.44
Clerk - Payroll admin	0.00	74.70	295.20
Clerk - Admin	0.00	0.00	158.48
Clerk - Gratuity	0.00	0.00	4,769.36
Contracts - Dog Bin Empty	1,009.20	1,009.20	3,232.92
Contracts - Parks	0.00	0.00	0.00
Contracts - Planting/Watering	0.00	0.00	3,141.20
Contracts - Audit	0.00	0.00	600.00
Contracts - Youth Service	0.00	0.00	5,000.00
Contracts - Toilet rebuild	0.00	62,727.00	62,727.00
Overheads - Clerks Office	0.00	0.00	275.00
Overheads - Toilets clean	0.00	5,856.60	27,728.44
Overheads - Professional Services	0.00	246.00	246.00
Overheads - Hall Hire	0.00	0.00	192.00
Overheads - ChairAllowance	0.00	0.00	1,150.00
Overheads - Insurance	0.00	0.00	1,442.67
Overheads - Adverts	0.00	0.00	364.76
Overheads - Election	0.00	0.00	36.00
Annual - Equipment	0.00	0.00	0.00
Annual - Grants S137	0.00	0.00	1,560.00
Annual - Website	0.00	0.00	0.00
Annual - Subscriptions	0.00	5.00	176.00
Annual - Remembrance/Xmas	0.00	0.00	232.34
Direct Debit - Loan (PWLB)	0.00	1,173.14	2,346.28
Other - Fairway Park	0.00	0.00	1,171.26
Other - Contingency	0.00	0.00	0.00
Other - Cllr training	0.00	0.00	18.00
Other - Newsletter	406.00	1,616.60	7,711.00
Other - Website	0.00	15.59	171.59
Other - Grounds/Beach/Enviro	0.00	0.00	42.00
Unbudgeted	1,375.75	1,532.79	30,994.20
Total Expenditure	**2,790.95**	**74,256.62**	**162,895.14**
Income			
Precept	0.00	0.00	87,000.00
Bank interest -Grat	0.00	0.00	1.34
Bank interest -Dep	8.71	26.01	44.21
VAT Reinbursement	0.00	0.00	16,161.73
Advertising	255.50	1,256.50	3,711.50
Gratutiy In	0.00	0.00	240.00
WC	47.20	103.50	103.50
Total Income	**311.41**	**1,386.01**	**107,262.28**
Closing Balance	**56,053.24**		
These Funds are represented by:			
Current Acc	37,566.37		
Gratuity	0.00		
Deposit Acc	18,486.87		
Unpresented cheques			
TOTAL	**56,053.24**		
Variance	0.00		

Item 11(3) - Paper E

QUARTERLY REPORTS 2022-23

	Q1	Q2	Q3	Q4	Spend to date	Budget	% spent	Overspend
Clerk - Employment	2,369.19	2,195.99	2,548.26	0.00	7,113.44	8,650.00	82.2%	-1,536.56
Clerk - Payroll admin	71.10	74.70	74.70	74.70	295.20	280.00	105.4%	15.20
Clerk - Admin	61.06	0.00	97.42	0.00	158.48	660.00	24.0%	-501.52
Clerk - Gratuity	90.00	90.00	4,589.36	0.00	4,769.36	360.00	1324.8%	4,409.36
Contracts - Dog Bin Empty	922.20	0.00	1,301.52	1,009.20	3,232.92	1,100.00	293.9%	2,132.92
Contracts - Parks	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00
Contracts - Planting/Watering	222.00	2,643.20	276.00	0.00	3,141.20	2,000.00	157.1%	1,141.20
Contracts - Audit	0.00	600.00	0.00	0.00	600.00	550.00	109.1%	50.00
Contracts - Youth Service	5,000.00	0.00	0.00	0.00	5,000.00	10,000.00	50.0%	-5,000.00
Contracts - Toilet rebuild	0.00	0.00	0.00	62,727.00	62,727.00	144,452.00	43.4%	-81,725.00
Overheads - Clerks Office	0.00	150.00	125.00	0.00	275.00	300.00	91.7%	-25.00
Overheads - Toilets clean	7,230.34	8,784.90	5,856.60	5,856.60	27,728.44	25,000.00	110.9%	2,728.44
Overheads - Professional Services	0.00	0.00	0.00	246.00	246.00	1,300.00	18.9%	-1,054.00
Overheads - Hall Hire	144.00	48.00	0.00	0.00	192.00	150.00	128.0%	42.00
Overheads - ChairAllowance	0.00	650.00	500.00	0.00	1,150.00	1,000.00	115.0%	150.00
Overheads - Insurance	1,442.67	0.00	0.00	0.00	1,442.67	1,100.00	131.2%	342.67
Overheads - Adverts	35.00	329.76	0.00	0.00	364.76	500.00	73.0%	-135.24
Overheads - Election	0.00	36.00	0.00	0.00	36.00	250.00	14.4%	-214.00
Annual - Equipment	0.00	0.00	0.00	0.00	0.00	5,000.00	0.0%	-5,000.00
Annual - Grants S137	0.00	850.00	710.00	0.00	1,560.00	1,500.00	104.0%	60.00
Annual - Website	0.00	0.00	0.00	0.00	0.00	175.00	0.0%	-175.00
Annual - Subscriptions	171.00	0.00	0.00	5.00	176.00	700.00	25.1%	-524.00
Annual - Remembrance/Xmas	0.00	192.34	40.00	0.00	232.34	200.00	116.2%	32.34
Direct Debit - Loan (PWLB)	0.00	1,173.14	0.00	1,173.14	2,346.28	2,346.00	100.0%	0.28
Other - Fairway Park	450.31	480.63	240.32	0.00	1,171.26	1,520.00	77.1%	-348.74
Other - Contingency	0.00	0.00	0.00	0.00	0.00	5,000.00	0.0%	-5,000.00
Other - Cllr training	0.00	18.00	0.00	0.00	18.00	500.00	3.6%	-482.00
Other - Newsletter	2,316.20	2,519.20	1,259.00	1,616.60	7,711.00	5,500.00	140.2%	2,211.00
Other - Website	0.00	0.00	156.00	15.59	171.59	200.00	85.8%	-28.41
Other - Grounds/Beach/Enviro	0.00	42.00	0.00	0.00	42.00	12,000.00	0.4%	-11,958.00
Unbudgeted	20,760.78	6,000.54	2,700.09	1,532.79	30,994.20	0.00	#DIV/0!	30,994.20
Total Spend	**41285.85**	**26878.40**	**20474.27**	**74256.62**	**162895.14**	**232293.00**		**-69,397.86**
Income - PRECEPT	87,000.00	0.00	0.00	0.00	87,000.00	87000.00	100.0%	-87,000.00
Income - REFUND	16,161.73	0.39	0.84	0.84	16,163.80	5000.00	0.0%	-4,999.16
Income - ADVERTISING	504.00	4.25	12.67	38.68	559.60	1200.00	1.1%	-1,187.33
Income - Unbudgeted	1.39	4.64	13.51	129.51	149.05	0.00	#DIV/0!	13.51
Total Income	**182725.27**	**51405.39**	**32364.30**			**546736.00**		**-93,172.98**

Paper F - Report to follow

Annual Internal Audit Report 2022/23

Lake Parish Council

https://www.lakeparishcouncil.org.uk/

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

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

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

	Yes	No	Not applicable
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			

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

Date(s) internal audit undertaken: DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

Name of person who carried out the internal audit: ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit: SIGNATURE REQUIRED

Date: DD/MM/YYYY

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

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

Item 11(6) - Paper G

Annual Governance and Accountability Return 2022/23 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- **where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or**
- **where the higher of gross income or gross expenditure was £25,000 or less but that:**
  - **are unable to certify themselves as exempt (fee payable); or**
  - **have requested a limited assurance review (fee payable)**

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices.*
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
   - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
   - **Sections 1 and 2 must** be completed and approved by the authority.
   - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2023.**
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2023.** Reminder letters will incur a charge of £40 +VAT:
   - the Annual Governance and Accountability Return Sections 1 and 2, together with
   - a bank reconciliation as at 31 March 2023
   - an explanation of any significant year on year variances in the accounting statements
   - notification of the commencement date of the period for the exercise of public rights
   - Annual Internal Audit Report 2022/23

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2023 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

**for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.*

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2022/23

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2023.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements **(Section 2, page 5)**. An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023.**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including **the dates set for the period for the exercise of public rights**, been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at **31 March 2023** been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? **NB:** do not send trust accounting statements unless requested.	✓	

****Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices***, can be downloaded from **www.nalc.gov.uk** or from **www.ada.org.uk**

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

Lake Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

	Agreed Yes	No*	N/A	*'Yes' means that this authority:*
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓			*prepared its accounting statements in accordance with the Accounts and Audit Regulations.*
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓			*made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.*
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓			*has only done what it has the legal power to do and has complied with Proper Practices in doing so.*
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓			*during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.*
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓			*considered and documented the financial and other risks it faces and dealt with them properly.*
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓			*arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.*
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓			*responded to matters brought to its attention by internal and external audit.*
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓			*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	*has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*
			✓	

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

https://www.lakeparishcouncil.org.uk/

Section 2 – Accounting Statements 2022/23 for

Lake Parish Council

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	159,308	111,806	*Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.*
2. (+) Precept or Rates and Levies	87,000	87,000	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	19,638	20,022	*Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.*
4. (-) Staff costs	8,750	7,113	*Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.*
5. (-) Loan interest/capital repayments	2,346	2,346	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	143,044	153,315	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	111,806	56,053	*Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).*
8. Total value of cash and short term investments	111,806	56,053	*The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March –* ***To agree with bank reconciliation.***
9. Total fixed assets plus long term investments and assets	63,530	82,841	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	12,218	10,401	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		*The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.*
11b. Disclosure note re Trust funds (including charitable)			✓	*The figures in the accounting statements above do not include any Trust transactions.*

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date DD/MM/YYYY

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chairman of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Section 3 – External Auditor's Report and Certificate 2022/23

In respect of Lake Parish 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 2023; 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 2022/23

(Except for the matters reported below)* 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. (*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2022/23

We certify/do not 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 2023.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature SIGNATURE REQUIRED Date DD/MM/YYYY

Name of Smaller authority: Lake Parish Council

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE	NOTES
1. Date of announcement Friday, 2 June 2023 (a)	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below
2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. **Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2023, these documents will be available on reasonable notice by application to:**	
(b) Richard Priest, Clerk and RFO 2 Maida Vale Road, Shanklin. PO37 7DB clerk@lakeparishcouncil.org.uk 01983 867 450	(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts
commencing on (c) Monday, 5 June 2023	(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below
and ending on (d) Friday, 14 July 2023	(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.
3. Local government electors and their representatives also have: • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.	
4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is: **BDO LLP** Arcadia House Maritime Walk Ocean Village Southampton SO14 3TL ✉ councilaudits@bdo.co.uk	(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority
5. This announcement is made by (e) Richard Priest, Clerk and RFO	

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The Local Audit and Accountability Act 2014 (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the Accounts and Audit Regulations 2015 also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 3-14 July 2023 for 2022-23 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the Local Audit and Accountability Act 2014.

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication Local authority accounts: A guide to your rights are available from the NAO website.	If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

Item 11(7) - Paper H

31-March 2023 Asset Register

Asset	Custodian	Value	Date Added	Disposal	Note	Insuranc
Chain of Office	Chairman	1221.00	31-Jul-97			Yes
Village Maps	Parish - Sandown Road	975.00	31-Mar-98		Checked and is Situ	No
Village Maps	Parish	795.00	31-Jul-98			No
Flower Troughs x5	Parish	750.00	31-Jul-98			No
Dog Bin	Parish - Copse Meadow, Cemetary Road	111.50	30-Jun-99			No
Dog Bin	Parish - Whirecross Lane	111.50	30-Jun-99			No
Hanging Baskets x9	Parish	284.00	30-Sep-00			No
Dog Bin	Parish - Fairway opp Bay School	112.50	30-Apr-02			No
Dog Bin	Parish - Rosemead Footpath	112.50	30-Apr-02			No
Fairway Park	Parish	49500.00	28-Feb-03			No
Filing Cabinet	Clerk	0.00	31-Jul-03	01-Feb-23		Yes
Public Toilets, New Road	Parish - New Road	1.00	31-Jan-04			Yes
Public Toilets, Revetment/Slipway	Parish - Slipway	1.00	31-Jan-04			Yes
Portable Hearing Loop and Trolley	New Road Toilets Storage	1704.00	30-Apr-08			Yes
7 Gateway Signs	Parish	2716.00	31-Mar-09			No
Tablets x6	STC plus Cllr Young	634.00	30-Jun-20			No
Dog Bin	Parish - Merrie Gardens	277.07	23-Nov-21			No
Dog Bin	Parish - Newport Road	277.07	23-Nov-21			No
Bench x 6	Merrie Gardens/Thurles Green	449.93	11-Feb-22		Welcome Back Funding	No
Public Toilets, Lake Cliff Gardens/Skew Bridge	Parish - Sandown Road	14935.00	03-Dec-22			Yes
Christmas Lights	New Road Toilets Storage	1243.00	01-Oct-22		Unsure of purchase details.	Yes
Microphone and Speakers (Portable)	New Road Toilets Storage	1.00	01-Jan-00		Unsure of purchase details.	No
Defibrillator	Tesco, Fairway, PO36 9EH	1.00	01-Jan-00		Unsure of purchase details.	No
Flag Pole	Thurles Green	1.00	01-Jan-00		Unsure of purchase details.	No
Notice Board	Parish - Sandown Road	1.00	01-Jan-00		Original Date Unknown	No
Notice Board	Parish - Revetment	1.00	01-Jan-00		Original Date Unknown	No
Notice Board	Parish - Merrie Gardens	1.00	01-Jan-00		Original Date Unknown	No
Galvanised fencing	Fairway Park	4151.10	01/01/2000		Original Date Unknown	Yes
Galvanised fencing and 2 gates	Parish	2472.81	01/01/2000		Original Date Unknown	Yes
Total		82840.98				

Item 11(8) - Paper I

2022/2023 Accounting Statements

Summary of Income and Expenditure for year end 31 March 2023

INCOME	**Inc. VAT**	**2022/2023**		AGAR	Original	
Bank Interest		£45.55				
Donations		£0.00				
Contributions		£0.00		1. Balances brought forward	£111,806.10	
Grants		£0.00				
Sale of Assets		£0.00		2. (+) Precept or Rates and Levie	£87,000.00	
Precept (Box 1)		£87,000.00		3. (+) Total other receipts	£20,022.28	Inc. VAT
Advertising		£3,711.50				
Toilet Income		£103.50				
VAT Refund		£16,161.73				
Receipts		**£107,022.28**				
Uncashed		£0.00				
		£107,022.28		Sum	£107,022.28	

EXPENDITURE	**Inc. VAT**	**2022/2023**				
1 - Salary		£7,113.44		4. (-) Staff costs	£7,113.44	
2 - Admin (was Expenses)		£2,109.35		5. (-) Loan interest/capital repayn	£2,346.28	
3 - Toilets		£57,704.70		6. (-) All other payments	£153,315.42	Inc. VAT
4 - Contracts (EO and Grounds Maint - Paid 2023/24)		£0.00				
5 - Audit		£600.00				
6 - Insurance		£1,442.67				
7 - Website		£171.59				
8 - Newsletter/Ripples		£7,711.00				
9 - Fairway Park		£1,171.26				
10 - Loan Repayment		£2,346.28				
11 - Bin Emptying		£3,232.92				
12 - Capital Purchase (was Equipment)		£62,727.00				
13 - Civic Space (was Planting/Watering)		£3,691.56				
14 - Subscriptions		£176.00				
15 - Events (was Jubilee includes Remembrance/Coronation etc)		£506.01				
16 - Hall Hire		£192.00				
17 - Gratuity		£4,769.36				
18 - Grants		£2,110.00				
19 - Youth Service (New)		£5,000.00				
Payments		**£162,775.14**				
Uncashed		£0.00				
Expenditure		**£162,775.14**		Sum	£162,775.14	
				7. (=) Balances carried forward	£56,053.24	Inc. VAT

Balance as per bank statement 31 March 2023

Treasurers	£37,566.37	
Deposit	£18,486.87	
Gratuity	£0.00	
	£56,053.24	£0.00
Less: Uncashed Payment	£0.00	
Add: Uncashed Receipt	£0.00	
	£56,053.24	

RESERVES

Balance at 31 March 2023	£111,806.10
Total Income	£107,022.28
	£218,828.38
Total Expenditure	£162,775.14
Balance at 31 March 2023	**£56,053.24**

BALANCE SHEET

Balance and Reserves as at 31 March 2023	£56,053.24	8. Total value of cash and short t	£56,053.24
		Check	£0.00

Item 11(9) - Paper J

Payments - April 2023

#	Date	Recipient	Details	Value	NET	VAT
001	13/04/2023	Sandown Town Council	SLA Back Office Q4 2021/2022	2700.00	2700.00	0.00
002	13/04/2023	WBS	Office Stationary Red Folders	38.39	31.99	6.40
003	13/04/2023	John O'Connor	Fairway Grounds maintenance	133.01	133.01	0.00
004	13/04/2023	IOW Council	Grounds Maintenance	10136.20	8819.00	1317.20
005	13/04/2023	Danfo	Replacement block Cliff Gards	62727.00	52272.50	10454.50
006	17/03/2023	Broadlea Primary Grant	Coronation Coins Chairmans Allowance	300.00	300.00	0.00
007	27/04/2023	Biltmore Printers	Ripple Printing	1210.60	1100.00	110.60
008	28/04/2023	T Forbes	Ripples Honorarium	178.00	178.00	0.00
009	24/04/2023	Danfo	Clan and Maintence	2928.30	2440.25	488.05
010	28/04/2023	K Marshall	Ripples Editorial	25.00	25.00	0.00
011	24/04/2023	A J Wells	Coronation Plaque	538.80	449.00	89.80
012	24/04/2023	LJ & Son	Thearles Green	453.50	453.50	0.00

Receipts - April 2023

Paying in slip	#	Date	Details	Value	NET	VAT	Customer
-	001	11/04/2023	Precept	166,262.00	166,262.00	0.00	IOW Council
500099	002	16/04/2023	WC income	21.40	21.40	0.00	Lake Cliff Gardens Toilets
500100	003	19/04/2023	WC income	5.45	5.45	0.00	Lake Cliff Gardens Toilets
500126	004	26/04/2023	WC income	14.00	14.00	0.00	Lake Cliff Gardens Toilets
500127	005	02/05/2023	WC income	9.55	9.55	0.00	Lake Cliff Gardens Toilets
-	006	11/04/2023	Bank Interest (Dep)	11.70	11.70	0.00	Lloyds

April 2023 Banking Reconciliation **Item 11(10) - Paper K**

	April
Opening I Current	37,566.37
Save	18,486.87
Gratuity	0.00
Unpresented cheques carried over / Correction	
Transfer	
Expenditure	
Administration - Audit	0.00
Administration - Equipment	0.00
Administration - Insurance	0.00
Administration - Loan (PWLB - Fairway Football Field)	0.00
Administration - Phone	0.00
Administration - Professional Services - Misc (Legal Advi	0.00
Administration - Professional Services - SLA	2,700.00
Administration - Accounting Software	0.00
Administration - Stationary and Photocopying	38.39
Administration - Subscriptions IWALC & SLC	133.01
Administration - ICT - Email	0.00
Adverts and Publicity - Adverts	0.00
Adverts and Publicity - ICO	0.00
Adverts and Publicity - Ripples Distribution	25.00
Adverts and Publicity - Ripples Printing	1,210.60
Adverts and Publicity - Ripples Honorariam	178.00
Adverts and Publicity - Website - Word Press	0.00
Adverts and Publicity - Website - Domain Name	0.00
Civic and Grants - Christmas	0.00
Civic and Grants - Events - Coronation	538.80
Civic and Grants - Grants S137	300.00
Civic and Grants - Remembrance	0.00
Council and Councillors - Chair Allowance	0.00
Council and Councillors - Cllr training	0.00
Council and Councillors - Hall Hire	0.00
Provisions - Beach	0.00
Provisions - Beach - Bouys	0.00
Provisions - Dog Bins	0.00
Provisions - Fairway Park Tree work	0.00
Provisions - Fairway Park Grass Cutting	0.00
Provisions - Youth Offer	0.00
Provisions - Parish Improvement	0.00
Provisions - Thurles Green	0.00
Provisions - IWC Grounds Maintenance	10,589.70
Toilets - Clean	0.00
Toilets - Rebuild New Road	62,727.00
Toilets - Repair	0.00
Toilets - Service and Testing	2,928.30
Toilets - Utilities Electric	0.00
Toilets - Utilities Water	0.00
Unbudgeted	0.00
Total Expenditure	**81,368.80**
Income	
Precept	166,262.00
Bank interest -Grat	0.00
Bank interest -Dep	11.70
VAT Reinbursement	0.00
Advertising	0.00
WC	40.85
Total Income	**166,314.55**
Closing Balance	**140,998.99**
These Funds are represented by:	
Current Acc	122,500.42
Deposit Acc	18,498.57
Gratuity	0.00
Unpresented cheques	0.00
TOTAL	**140,998.99**
Variance	0.00

Expenditure against Budget **Item 11(11) - paper L**

Code	Budget Line - Spend	Q1	Q2	Q3	Q4	Total	Budgeted	%
001	Administration - Audit	0.00	0.00	0.00	0.00	**0.00**	840.00	0.0%
002	Administration - Equipment	0.00	0.00	0.00	0.00	**0.00**	500.00	0.0%
003	Administration - Insurance	0.00	0.00	0.00	0.00	**0.00**	1,587.00	0.0%
004	Administration - Loan (PWLB - Fairway Football Field)	0.00	0.00	0.00	0.00	**0.00**	2,347.00	0.0%
005	Administration - Phone	0.00	0.00	0.00	0.00	**0.00**	300.00	0.0%
006	Administration - Professional Services - Misc (Legal Advice Etc)	0.00	0.00	0.00	0.00	**0.00**	1,500.00	0.0%
007	Administration - Professional Services - SLA	2,700.00	0.00	0.00	0.00	**2,700.00**	10,800.00	25.0%
008	Administration - Accounting Software	0.00	0.00	0.00	0.00	**0.00**	1,139.00	0.0%
009	Administration - Stationary and Photocopying	38.39	0.00	0.00	0.00	**38.39**	200.00	19.2%
010	Administration - Subscriptions IWALC & SLC	133.01	0.00	0.00	0.00	**133.01**	895.00	14.9%
011	Administration - ICT - Email	0.00	0.00	0.00	0.00	**0.00**	200.00	0.0%
012	Adverts and Publicity - Adverts	0.00	0.00	0.00	0.00	**0.00**	500.00	0.0%
013	Adverts and Publicity - ICO	0.00	0.00	0.00	0.00	**0.00**	45.00	0.0%
014	Adverts and Publicity - Ripples Distribution	25.00	0.00	0.00	0.00	**25.00**	1,175.00	2.1%
015	Adverts and Publicity - Ripples Printing	1,210.60	0.00	0.00	0.00	**1,210.60**	6,974.00	17.4%
016	Adverts and Publicity - Ripples Honorariam	178.00	0.00	0.00	0.00	**178.00**	180.00	98.9%
017	Adverts and Publicity - Website - Word Press	0.00	0.00	0.00	0.00	**0.00**	150.00	0.0%
018	Adverts and Publicity - Website - Domain Name	0.00	0.00	0.00	0.00	**0.00**	25.00	0.0%
019	Civic and Grants - Christmas	0.00	0.00	0.00	0.00	**0.00**	300.00	0.0%
020	Civic and Grants - Events - Coronation	538.80	0.00	0.00	0.00	**538.80**	500.00	107.8%
021	Civic and Grants - Grants S137	300.00	0.00	0.00	0.00	**300.00**	1,000.00	30.0%
022	Civic and Grants - Remembrance	0.00	0.00	0.00	0.00	**0.00**	250.00	0.0%
023	Council and Councillors - Chair Allowance	0.00	0.00	0.00	0.00	**0.00**	1,000.00	0.0%
024	Council and Councillors - Cllr training	0.00	0.00	0.00	0.00	**0.00**	500.00	0.0%
025	Council and Councillors - Hall Hire	0.00	0.00	0.00	0.00	**0.00**	282.00	0.0%
026	Provisions - Beach	0.00	0.00	0.00	0.00	**0.00**	0.00	0.0%
027	Provisions - Beach - Bouys	0.00	0.00	0.00	0.00	**0.00**	3,095.00	0.0%
028	Provisions - Dog Bins	0.00	0.00	0.00	0.00	**0.00**	3,579.00	0.0%
029	Provisions - Fairway Park Tree work	0.00	0.00	0.00	0.00	**0.00**	1,672.00	0.0%
030	Provisions - Fairway Park Grass Cutting	0.00	0.00	0.00	0.00	**0.00**	1,421.00	0.0%
031	Provisions - Youth Offer	0.00	0.00	0.00	0.00	**0.00**	7,500.00	0.0%
032	Provisions - Parish Improvement	0.00	0.00	0.00	0.00	**0.00**	2,000.00	0.0%
033	Provisions - Thurles Green	0.00	0.00	0.00	0.00	**0.00**	750.00	0.0%
034	Provisions - IWC Grounds Maintenance	10,589.70	0.00	0.00	0.00	**10,589.70**	0.00	0.0%
035	Toilets - Clean	2,928.30	0.00	0.00	0.00	**2,928.30**	29,690.00	9.9%
036	Toilets - Rebuild New Road	0.00	0.00	0.00	0.00	**0.00**	190,000.00	0.0%
037	Toilets - Repair	0.00	0.00	0.00	0.00	**0.00**	2,000.00	0.0%
038	Toilets - Service and Testing	0.00	0.00	0.00	0.00	**0.00**	1,200.00	0.0%
039	Toilets - Utilities Electric	0.00	0.00	0.00	0.00	**0.00**	7,130.00	0.0%
040	Toilets - Utilities Water	0.00	0.00	0.00	0.00	**0.00**	4,505.00	0.0%
00Z	Unbudgeted/Unspent from last year	62,727.00	0.00	0.00	0.00	**62,727.00**	0.00	
		81,368.80	**0.00**	**0.00**	**0.00**		**287,731.00**	

Bank Balances

Treasuers	122,500.42
Deposit	18,498.57
Gratuity	0.00
TOTAL	140,998.99