# LAKE PARISH COUNCIL – AGENDA 8 MAY 2025

You are hereby summoned to attend the Annual General Meeting of Lake Parish Council to be held on **Thursday, 8 MAY 2025** following the Annual Parish Meeting at **7.00 pm** at **Lake Methodist Church**, Sandown Road, 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 members of the public to ask questions and to speak on any matters relating to parish business. Written questions received will also be dealt with.

1. To elect a Chairman
2. Chairman's Declaration of Acceptance of Office
3. Apologies for absence
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 13 March 2025 (Paper A)
8. Matters arising from the minutes not requiring a resolution.
9. Casual Vacancy Process
10. Updates from Safer Neighbourhoods Policing Team
11. Standing Orders, policies and financial regulations: (Paper B – to Follow)
    1. Reaffirmation of Standing Orders and Financial Regulations
    2. Approval of revised Health and Safety Policy
    3. Reaffirmation of other policies and procedures (to be reviewed during 2025/6)
12. Finances

<u>2024/2025</u>

1. To approve the Payments and Receipts lists as presented for March 2025 (Paper C)

2. To receive and note the verified bank reconciliations for March 2025 (Paper D)
3. To receive and approve the year-end report for the period ending 31 March 2025 (Paper E)

<u>Annual Accounts</u>

4. To receive report and note the Internal Auditors report for the period ending 31 March 2025 (Paper F – To follow)
5. To receive approve the 2024/2025 Annual Governance Statements and confirm dates for exercise of public rights. (Paper G)
6. To review the Inventory of Land and Other Assets Including Buildings and Office Equipment. (Paper H)
7. To receive approve the 2024/2025 Accounting Statements (Paper I).
8. To Consider any Conflicts of Interest with BDO, the appointed External Auditor.

<u>Other Items</u>

9. Bay Place Plan Projects
10. Insurance

13. Planning applications: to resolve comments on applications received

14. Events Committee

15. Ripples

16. Report from

    (i) The Clerk (including schedule of dates for 2025/6 Meetings)

    (ii) Isle of Wight Councillors

    (iii) Parish Councillors

    (iv) To appoint an IWALC Representative

Richard Priest
2-May-25

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

**Item 7 - Paper A**

**LAKE PARISH COUNCIL MEETING MINUTES**
**13 March 2025**

Minutes of the Meeting of Lake Parish Council held on
**THURSDAY, 13 March 2025** at **Lake Methodist Church** at **19.00**

**PRESENT:** Cllr , **Paul Brading,** Chairman

Cllrs Julie Byford, Tim Clapp, Naomi Goodall, Mike Hailston, Sue Hardy, Jenny Hicks, Stephen Parkes, Adrian Whittaker and Bette Young.

**IN ATTENDANCE:** Mr Richard Priest (Clerk)

**From the floor** There were 3 members of the public present.

**Public Question Time**

The Chairman welcomed members to the meeting, there were no questions raised.

**94/24-25 APOLOGIES FOR ABSENCE**

There were no apologies, with Cllr Parkes apologising for slight lateness due to health concerns.

**95/24-25 TO RECEIVE DECLARATIONS OF INTEREST IN AGENDA ITEMS**

There were no further declarations in addition to those already registered.

**96/24-25 TO CONFIRM MINUTES OF MEETING OF 13 February 2025**

Cllr Brading thanked Cllr Whittaker for chairing previous meeting, and clerks for circulation of minutes in advance of the meeting, and members unanimously approved them as a true and accurate record, and the Chair signed accordingly, noting that he and Cllr Hailston were not at the February meeting.

**97/24-25 MATTERS ARISING FROM MINUTES NOT REQUIRING RESOLUTION**

Cllr Whittaker thanked members able to attend site meeting at 7th Day Adventist and updated members facilities available, and members agreed to relocate after the May 2025 AGM, with Annual Parish Meeting planned to be first meeting at new location, with Clerk contacting Lake Methodist Church and 7th Day Adventists accordingly, with Cllr Whittaker also noted discussion with Co-Op regarding parking if needed.

**98/24-25 UPDATES FROM SAFER NEIGHBOURHOODS POLICING TEAM**

Cllr Whittaker asked for continued concerns about parking outside the Premier Shop to be taken forward by local Police and Parking Enforcement to avoid potential incidents, Cllr Clapp noted concerns about dangerous parking and Cllr Parkes noted concerns about late night inappropriate parking. The Chair would contact the Police accordingly and noted they were monitoring the site.

## 99/24-25 FINANCES

(1) Cllr Brading proposed, and members unanimously approved, bring forward the Agenda item concerning a Bay Breakfast Project at local Secondary School, and members also unanimously voted to suspend Standing Orders to enable Neil Denley, project co-ordinator from local Church, to update members. Mr Denley outlined to members the background to the project and uptake of students at the Bay CE Secondary School, with members asking questions to clarify details. Members unanimously approved, and noted that Sandown Town Council had already made a contribution, local Rotary had supported, and Shanklin TC were considering contributing:

   (a) A grant of £1000 from 2024/25, to be transferred before March 31 2025;

   (b) A further grant, of £3,000 from 2025/26 Budget, youth provision, with consideration to virements in due course; and

   (c) Provision made in 2026-27 Budget Consultation with longer term commitment to enable certainty and potential Match Funding;

(2) Members unanimously agreed to cease suspension of Standing Orders and Members unanimously approved payments/receipts for January 2025.

(3) Members unanimously approved payments/receipts for February 2025.

(4) Members noted verified bank reconciliations for February 2025.

(5) Members noted expenditure against budget through February 2025.

(6) Members discussed the Reserves Paper with concern regarding risk and potential liability to the Council, with members also noting the limits of the Financial Services Compensation Scheme. Members also noted the forthcoming receipt of the 2025/26 precept, and the prudent management of accounts to make provision for future reprovision of facilities without possible need for a further loan.

   Cllr Whittaker asked for a named vote, seconded by Cllr Parkes. Members voted en bloc for the 3 recommendations contained in the paper and the votes for the recommendation (7) were Cllrs Clapp, Hailston, Young, Hardy, Hicks, Goodall & Brading, with 3 Abstentions recorded as Cllrs Whittaker, Byford and Parkes. Members, therefore, agreed

   (a) to invest 50% of their monies in the PSDF;

   (b) To move instant access savings to Hinkley & Rugby Building Society and monitor any changes in rates; and

   (c) to consider transferring funds to Nationwide Building Society if they re-open applications and continue to have a rating over -A.

(7) Members thanked the Clerk for circulating details of the forthcoming Parish and Town Council Elections, planned for Thursday 1 May 2025, and discussed

possible unplanned costs, and members resolved, with 1 abstention, not to request provision of Polling Cards, and the Clerk would advise IWC accordingly and circulate any further information once received.

## 100/24-25 NEW ROAD & LAKE SLIPWAY TOILETS UPDATE

The Clerk updated members on repairs to Lake Cliff Gardens Toilets, with further parts in transit, and also updated members on the damage to Lake Slipway Toilets.

## 101/24-25 BAY PLACE PLAN

Cllrs Brading and Whittaker updated members on the previous meeting and the forthcoming meeting later in March. Members noted that provision had been made in the budget, including for Bay Business Project, Art Project, and Water Fountains Project, as well as other initiatives, and would require further details before confirming funding, and the Clerk was instructed to email the lead officer accordingly.

## 102/24-25 PLANNING

Cllr Brading updated members on planning appeal, and involvement of the Planning Inspectorate, with any outcome to be circulated once received. Members also noted correspondence regarding concerns regarding an application for a phone mast near Sandown railway Station, and noted this was not in the Parish, with members and residents advised to submit any comments in a personal capacity.

## 103/24-25 RIPPLES

Members thanked Dave Lupton for work on the publication and noted sensitivities on content prior to May Elections, and Cllr Hardy updated members on work with invoices and possible need to clarify some outstanding matters.

## 104/24-25 IW COUNCILLORS REPORT

The Chair updated members on Cllr Brading's emailed report and they would be attached to the minutes.

## 105/24-25 CLERK AND COUNCILLORS REPORTS

The Clerk reported on correspondence with Sandown Green Town Volunteers regarding a Bay Wide Clean-Up planned for Saturday 22 March 2025, starting at 10am and finishing at Lake Cliff Gardens, and unanimously agreed to purchase litter picks to the value of around £50 to support the initiative. The Clerk also updated on correspondence with residents regarding personal benches on the Cliff Path, as we as discussions on plant donations for Thearles Green.

The Clerk noted continuation of Danfo maintenance and servicing of Toilets, with members discussing review of contract, and working with Shanklin and Sandown, who had continued their contract, on future re-tendering of service, noting provisions of the Procurement Act; and the new Council would consider way forward at future meeting.

Cllr Brading proposed, with Cllr Whittaker seconding, extending the meeting and members unanimously approving. Cllr Brading updated members on frustration with delay in receipt of planned Highways proposal for Road Safety at Tesco's Junction.

Cllr Clapp noted traffic issues subsequent to painting of lines along the Fairway, Cllr Hardy updated Cllr Whittaker and Members on planned IWALC training after Elections, and thanked Parish Council for re-joining IWALC; Cllr Byford noted concerns at Lake Cliff Gardens and easily removed bollard, and Cllr Brading noted invitation for Julian Wadsworth to attend future meeting, or brief all Bay Councillors.

Cllr Brading also thanked all members for their support over the previous 4 years, noted there would be an update on future administrative arrangements at the next meeting, and thanked Cllr Young, who indicated not standing in elections, for contribution during term as Councillor.

**106/24-25 PUBLIC QUESTION TIME**

There were no questions from the public.

**NEXT MEETING**

The Clerk noted the uncertainty regarding May 1 2025 Parish Council Elections, and that next meeting, and AGM of the Parish Council, was scheduled for Thursday 8 May 2025, at Lake Methodist Church with the Annual Town Meeting to be arranged later in May, at 7th Day Adventist Church.

Meeting closed 21.25

# LAKE PARISH COUNCIL

# STANDING ORDERS

**These Financial Regulations were reaffirmed by the Council at its Meeting held on 11-May-23**

REAFFIRMATION DATE: 9-May-24
REVIEW DATE: May-25
MINUTE NUMBER: 7/24-25

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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 tc 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 reaffirmed by the Council at its Meeting held on 11-May-23**

REAFFIRMATION DATE: 9-May-24
REVIEW DATE: May-25
MINUTE NUMBER: 7/24-25

## 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.

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LAKE

AT THE HEART OF THE BAY

PARISH COUNCIL

# Health and Safety Policy

APPROVAL DATE: 9-May-24
REVIEW DATE: May-24
MINUTE NUMBER: 7/24-25

1. PURPOSE

1.1 Lake Parish Council takes health and safety issues seriously and is committed to protecting the health and safety of its staff and all those affected by its activities and attending its premised. This policy is intended to help the Council achieve this by clarifying who is responsible for health and safety matters and what their responsibilities are.

1.2 This is a statement of policy only and does not form part of your contract of employment. This policy may be amended, by the Council, at any time at its absolute discretion. The Council will review this policy at regular intervals to ensure it is achieving its aims effectively.

2. WHO IS RESPONSIBLE FOR HEALTH AND SAFETY?

2.1 Achieving a healthy and safe workplace is a collective task shared between the Council and staff. This policy and the rules contained in it apply to all staff of the Council, irrespective of seniority, tenure, and working hours. It includes all employees and officers, consultants and contractors, casual agency staff, trainees, homeworkers, fixed-term staff and any volunteers. Specific responsibilities of staff are set out below in the section headed “Responsibilities of all staff” below.

3. COUNCIL RESPONSIBILITIES

3.1 The Council is responsible for:

a. Taking reasonable steps to safeguard the health and safety of staff, people affected by the Council’s business activities, and people visiting its premises.
b. Identifying health and safety risks and finding ways to manage or overcome them.
c. Providing a safe and healthy place of work and safe entry and exit arrangements, including during an emergency situation.
d. Providing and maintaining safe working areas, equipment, and systems and, where necessary, appropriate protective clothing.
e. Providing safe arrangements for the use, handling, storage and transport of equipment and substances.
f. Providing adequate information, instruction, training and supervision to enable all staff to do their work safely, to avoid hazards and to contribute positively to their own health and safety at work.
g. Ensuring any health and safety representatives receive appropriate training to carry out their functions effectively.
h. Providing a health and safety induction and safety training appropriate to your role.
i. Promoting effective communication and consultation between the Council and staff concerning health and safety matters.
j. If an epidemic or pandemic alert is issued, providing instructions, arrangements, and advice to staff as to the organisation of business operations and steps to be taken to minimise the risk of infection.
k. Regularly monitoring and reviewing the management of health and safety at work, making necessary changes, and bringing those to the attention of all staff.

3.2 The Council will give you the opportunity to ask questions and advise who best to contact regarding health and safety or if you are unsure about how to safely carry out your work.

3.3 Overall responsibility for health and safety lies with the Council. They have appointed the Clerk as the Health and Safety Officer with day-to-day responsibility for health and safety matters.

3.4 Any concerns about health and safety matters should be communicated to the Health and Safety Officer.

## 4. RESPONSIBILITIES OF ALL STAFF

*General Staff Responsibilities*

4.1 All staff must

a. Take reasonable care for their own health and safety and that of others who may be affected by their actions or omissions.
b. Co-operate with the Health and Safety Officer and the Council generally to enable compliance with health and safety duties and requirements.
c. Comply with any health and safety instructions and rules, including instructions for safe use of equipment.
d. Keep health and safety issues in the front of their minds and take personal responsibility for health and safety implications of their own actions and omissions.
e. Keep the workplace tidy and hazard free.
f. Report all health and safety concerns to the Health and Safety Officer promptly, including any potential risks, hazards, however minor or trivial they may seem.
g. Co-operate in the Council's investigation of any incident or accident which either has led to injury or which, in the Council's opinion, could have led to injury.

*Staff responsibilities relating to equipment.*

4.2 All staff must:

a. Use equipment as directed, following any instructions given by representatives of management or contained in any written operating manual or instructions for use, and adhering to any relevant training.
b. Report any fault with, damage to, malfunctioning equipment, or concern about any equipment (including health and safety equipment) or its use to the Health and Safety Officer, who is responsible for ensuring the maintenance and safety equipment.
c. Ensure that health and safety equipment is not interfered with.
d. Not attempt to repair equipment unless authorised to do so.

*Staff responsibilities relating to accidents and first aid.*

4.3 All staff must:

a. Promptly report any accident at work, however trivial, involving personal injury, and on any of the Council's premises, to the Health and Safety Officer so details can be recorded in the Accident Book. They must also co-operate with any associated investigation.

b. Familiarise themselves with the details of first aid facilities and trained first aiders, which are: The Clerk, The RFO and the Administrator.

c. If an accident occurs, seek help from a first aider.

d. The Health and Safety Officer is responsible for investigating any injuries or work-related illnesses, preparing, and keeping, accident records, and for submitting reports under the Reporting of Injuries Diseases and Dangerous Occurrences Regulations 2023 (RIDDOR) where required.

*Staff responsibilities relating to national health alerts, including the Coronavirus (Covid-19) pandemic.*

4.4 If an epidemic or pandemic alert is issued all staff must comply and co-operate with all instructions, arrangements and advice issued by the Council as to the organisation of business operations and steps to be taken by staff to minimise the risk of infections. Any questions should be referred to the Health and Safety Officer.

4.5 Given the outbreak of Coronavirus (Covid-19), it is important that all staff members follow guidelines set out in this policy to ensure maximum safety and to minimise the risk infections. We will review these guidelines regularly to ensure they are kept up-to date with Government guidance.

4.6 Please see the section headed "Staff returning to work - Coronavirus (Covid-19)" below for health and safety measures which specifically address the Coronavirus (Covid-19) pandemic.

*Staff responsibilities relating to emergency evacuation and fire*

4.7 All staff must:

a. Familiarise themselves with the instructions about what to do if there is a fire which are located on the notice board displayed in the Clerk's office.

b. Ensure they are aware of the location of fire extinguishers, fire exists and alternative ways of leaving the building in an emergency.

c. Comply with the instructions of the fire wardens if there is a fire, suspected fire or fire alarm (or a practice drill for any of these scenarios).

d. Co-operate in fire drills and take them seriously (ensuring that any visitors to the building do the same). Fire drills will be held at least once every 12 months.

e. Ensure that fire exits, fire notices or emergency exit signs are not obstructed or hidden at any time.

f. Notify the Clerk immediately of any circumstances (for example, impaired mobility) which might hinder or delay evacuation or fire. This will allow the Clerk to discuss a personal evacuation plan for you, which will be shared with fire wards and colleagues working near you.

4.8 On discovering a fire, all staff must:

a. Immediately trigger the nearest fire alarm and, if time permits, call the Clerk and notify them of the location of the fire.

b. Attempt to tackle the fire ONLY if they have been trained or otherwise feel competent to do so. Nominated members of staff will be trained in the use of fire extinguishers.

4.9 On hearing the fire alarm all staff must:

a. Remain calm and immediately evacuate the building, walking quickly without running, and following any instructions from the fire wardens.

b. Leave without stopping to collect any personal belongings.

c. Stay out of any lifts.

d. Remain out of the building until notified by a fire warden that is safe to re-enter.

4.10 The Clerk is responsible for ensuring that fire risk assessment taken place, that changes are made where required, and for making sure there are regular checks of fire extinguishers, fire alarms, escape routes, signage, and emergency lighting.

## 5. <u>RISK ASSESSMENT, HAZARDOUS SUBSTANCES AND MANUAL HANDLING</u>

5.1 Risk assessments are essentially a careful examination of what in the workplace could cause harm to people. The Council will assess any risk and consider measures to best minimise any risks. The Council will carry out general workplace risk assessments when required or as reasonable requested by staff. Managers must ensure that any necessary risk assessments take place and the resulting recommendations are implemented. The Clerk is responsible for workplace risk assessments and any measures to control risks.

5.2 The use of hazardous substances will be avoided where possible and less hazardous alternatives will used where available. Training on the control of substances hazardous to health (COSHH) will be provided where required.

5.3 Personal Protective Equipment (PPE) is provided where risks cannot be otherwise effectively controlled.

5.4 Guidance on manual handling (for example, lifting and carrying heavy objects) can be obtained from the Health and Safety Officer and where necessary training will be provided by the Council, but the Council will try to minimise or avoid the need for manual handling where there is a risk of injury.

## 6. <u>STAFF RETURNING TO WORK – CORONAVIRUS (COVID-19)</u>

6.1 Although Government restrictions introduced in response to the Coronavirus (COVID-19) pandemic have been lifted, the pandemic is ongoing and appropriate safety measures must be adhered to. Employees must adhere to the Coronavirus (COVID-19) mitigation provisions which are still relevant to our workplace. These include:

*A household member has a positive test for Covid-19.*

6.2 If a house hold member tests positive for Covid-19, the employee is asked to complete a Lateral Flow Tests and advise the Clerk of the result.

a. If the result is negative, a risk assessment will be taken to determine if it is safe/possible for the employee to attend the work place or work from home. The Clerk will advise the employee of the decision.

b. If the employee is attending the work place the employee is aske to complete a lateral flow test before doing so for the next five days.

*An employee tests positive for Covid-19*

6.3 If the employees tests positive for Covid-19 the employee should not attend the workplace for 5 days.

a. If they are well enough and their role enables them to, they may work from home but are not obligated to whilst unwell.
b. They should take a further lateral flow test after 5 days and the following day. They can return to the workplace if both tests are negative.
c. If the results are still positive the employee should not return to work until they have two consecutive negative tests.

*Hygiene practices at work*

6.4 Staff must follow all hygiene measures which we implement. When appropriate, these may include frequency of hand washing, wearing protective clothing, sanitising workstations and desks.

6.5 We will provide adequate handwashing facilities (or hand sanitiser where not possible) at entry/exit points and when appropriate we expect all staff to use these facilities frequently whenever entering and exiting the workplace.

6.6 If you suspect you have Coronavirus (COVID-19) you must take a lateral flow test and if positive work from home to protect vulnerable centre users and members of staff.

*Mental health whilst working during Coronavirus (COVID-19)*

6.7 We take the health of our staff seriously, including their mental well-being. Whether you are working remotely or returning to the workplace, we strongly encourage you to speak to your line manager or a colleague regarding any concerns or issues you have.

6.8 If you are working remotely from home or returning to the workplace, we encourage staff to:

a. Connect with their fellow colleagues for informal chats or video calls.
b. Get regular exercise and sunlight outdoors.
c. Take regular breaks away from their workstation.
d. Ensure to drink sufficient water and eat properly.

## 7. NON-COMPLIANCE WITH HEALTH AND SAFETY RULES

7.1 Any breach of health and safety rules or failure to comply with this policy will be taken very seriously and is likely to result in disciplinary action against the offender, in accordance with the Council's disciplinary policy, up to and including immediate dismissal.

# GENERAL DATA PROTECTION REGULATION POLICY

Approval date: 9-May-24
Review date: May-24
Minute number: 7/24-25

## Purpose of the policy and background to the General Data Protection Regulation

This policy explains to Councilors', staff and the public about GDPR. Personal data must be processed lawfully, fairly and transparently; collected for specified, explicit and legitimate purposes; be adequate, relevant and limited to what is necessary for processing; be accurate and kept up to date; be kept only for as long as is necessary for processing and be processed in a manner that ensures its security. This policy updates any previous data protection policy and procedures to include the additional requirements of GDPR which apply in the UK from May 2018. The Government have confirmed that despite the UK leaving the EU, GDPR will still be a legal requirement. This policy explains the duties and responsibilities of the council and it identifies the means by which the council will meet its obligations.

## Identifying the roles and minimising risk

GDPR requires that everyone within the council must understand the implications of GDPR and that roles and duties must be assigned. The Council is the data controller and the Town Clerk /RFO is the Data Protection Officer (DPO). It is the DPO's duty to undertake an information audit and to manage the information collected by the council, the issuing of privacy statements, dealing with requests and complaints raised and also the safe disposal of information.

GDPR requires continued care by everyone within the council, Councillors' and staff, in the sharing of information about individuals, whether as a hard copy or electronically. A breach of the regulations could result in the council facing a fine from the Information Commissioner's Office (ICO) for the breach itself and also to compensate the individual(s) who could be adversely affected. Therefore, the handling of information is seen as medium risk to the council (both financial and reputation) and one which must be included in the Risk Management Policy of the council. Such risk can be minimised by undertaking an information audit, issuing privacy statements, maintaining privacy impact assessments (an audit of potential data protection risks with new projects), minimising who holds data protected information and the council undertaking training in data protection awareness.

## Data breaches

One of the duties assigned to the DPO is the investigation of any breaches. Personal data breaches should be reported to the DPO for investigation. The DPO will conduct this with the support of the Town Council. Investigations must be undertaken within one month of the report of a breach. Procedures are in place to detect report and investigate a personal data breach. The ICO will be advised of a breach (within 3 days) where it is likely to result in a risk to the rights and freedoms of individuals – if, for example, it could result in discrimination, damage to reputation, financial loss, loss of confidentiality, or any other significant economic or social disadvantage. Where a breach is likely to result in a high risk to the rights and freedoms of individuals, the DPO will also have to notify those concerned directly.

It is unacceptable for non-authorised users to access IT using employees' log-in passwords or to use equipment while logged on. It is unacceptable for employees, volunteers and members to use IT in any way that may cause problems for the Council, for example the discussion of internal council matters on social media sites could result in reputational damage for the Council and to individuals.

**Privacy Notices (Appendix A)**

Being transparent and providing accessible information to individuals about how the Council uses personal data is a key element of the Data Protection Act 1998 (DPA) and the EU General Data Protection Regulation (GDPR). The most common way to provide this information is in a privacy notice. This is a notice to inform individuals about what a council does with their personal information. A privacy notice will contain the name and contact details of the data controller and Data Protection Officer, the purpose for which the information is to be used and the length of time for its use. It should be written clearly and should advise the individual that they can, at any time, withdraw their agreement for the use of this information. Issuing of a privacy notice must be detailed on the Information Audit kept by the council. The council will adopt a privacy notice to use, although some changes could be needed depending on the situation, for example where children are involved. All privacy notices must be verifiable.

**Information Audit**

The DPO must undertake an information audit which details the personal data held, where it came from, the purpose for holding that information and with whom the council will share that information. This will include information held electronically or as a hard copy. Information held could change from year to year with different activities, and so the information audit will be reviewed at least annually or when the council undertakes a new activity. The information audit review should be conducted ahead of the review of this policy and the reviews should be minuted.

**Individuals' Rights**

GDPR gives individuals rights with some enhancements to those rights already in place:

- the right to be informed
- the right of access
- the right to rectification
- the right to erasure
- the right to restrict processing
- right to data portability
- the right to object
- the right not to be subject to automated decision-making including profiling.

The two enhancements of GDPR are that individuals now have a right to have their personal data erased (sometime known as the 'right to be forgotten') where their personal data is no longer necessary in relation to the purpose for which it was originally collected and data portability must be done free of charge. Data portability refers to the ability to move, copy or transfer data easily between different computers.

If a request is received to delete information, then the DPO must respond to this request within a month. The DPO has the delegated authority from the Council to delete information.

If a request is considered to be manifestly unfounded then the request could be refused or a charge may apply. The charge will be as detailed in the Council's Freedom of Information Publication Scheme. The Town Council will be informed of such requests.

**Children**

There is special protection for the personal data of a child. The age when a child can give their own consent is 13. If the council requires consent from young people under 13, the council must obtain a parent or guardian's consent in order to process the personal data lawfully. Consent forms for children age 13 plus, must be written in language that they will understand.

**Summary**

The main actions arising from this policy are:

- The Council must be registered with the ICO.
- A copy of this policy will be available on the Council's website. The policy will be considered as a core policy for the Council.
- An information audit will be conducted and reviewed at least annually or when projects and services change.
- Privacy notices must be issued.
- Data Protection will be included on the Council's Risk Management Policy.
- The Town Council will manage the process.

This policy document is written with current information and advice. It will be reviewed at least annually or when further advice is issued by the ICO.

All employees, volunteers and Councilors' are expected to comply with this policy at all times to protect privacy, confidentiality and the interests of the Council.

LAKE AT THE HEART OF THE BAY PARISH COUNCIL

# GENERAL PRIVACY NOTICE

**Your personal data – what is it?**
“Personal data” is any information about a living individual which allows them to be identified from that data (for example a name, photographs, videos, email address, or address). Identification can be directly using the data itself or by combining it with other information which helps to identify a living individual (e.g. a list of staff may contain personnel ID numbers rather than names but if you use a separate list of the ID numbers which give the corresponding names to identify the staff in the first list then the first list will also be treated as personal data). The processing of personal data is governed by legislation relating to personal data which applies in the United Kingdom including the General Data Protection Regulation (the “GDPR) and other legislation relating to personal data and rights such as the Human Rights Act.

**Who are we?**
This Privacy Notice is provided to you by Lake Parish Council which is the data controller for your data.

**Other data controllers the council may work with:**
- Local authorities
- Community groups
- Charities
- Other not for profit entities
- Contractors
- Credit reference agencies

We may need to share your personal data we hold with them so that they can carry out their responsibilities to the council. If we and the other data controllers listed above are processing your data jointly for the same purposes, then the council and the other data controllers may be “joint data controllers” which mean we are all collectively responsible to you for your data. Where each of the parties listed above are processing your data for their own independent purposes then each of us will be independently responsible to you and if you have any questions, wish to exercise any of your rights (see below) or wish to raise a complaint, you should do so directly to the relevant data controller.

A description of what personal data the council processes and for what purposes is set out in this Privacy Notice.

**The council will process some or all of the following personal data where necessary to perform its tasks:**

- Names, titles, and aliases, photographs;
- Contact details such as telephone numbers, addresses, and email addresses;
- Where they are relevant to the services provided by the council, or where you provide them to us, we may process information such as gender, age, marital status, nationality, education/work history, academic/professional qualifications,
- Where you pay for activities such as use of the council's facilities, financial identifiers such as bank account numbers, payment card numbers, payment/transaction identifiers,

- The personal data we process may include sensitive or other special categories of personal data such as criminal convictions, racial or ethnic origin, mental and physical health, details of injuries, medication/treatment received, political beliefs, trade union affiliation, genetic data, biometric data, data concerning and sexual life or orientation.

**How we use sensitive personal data**

We may process sensitive personal data including, as appropriate:

- your racial or ethnic origin or religious or similar information in order to monitor compliance with equal opportunities legislation;
- In order to comply with legal requirements and obligations to third parties.
- These types of data are described in the GDPR as "Special categories of data" and require higher levels of protection. We need to have further justification for collecting, storing and using this type of personal data.
- We may process special categories of personal data in the following circumstances: in limited circumstances, with your explicit written consent.
  - Where we need to carry out our legal obligations.
  - Where it is needed in the public interest.

Less commonly, we may process this type of personal data where it is needed in relation to legal claims or where it is needed to protect your interests (or someone else's interests) and you are not capable of giving your consent, or where you have already made the information public.

**Do we need your consent to process your sensitive personal data?**

In limited circumstances, we may approach you for your written consent to allow us to process certain sensitive personal data. If we do so, we will provide you with full details of the personal data that we would like and the reason we need it, so that you can carefully consider whether you wish to consent.

**The council will comply with data protection law. This says that the personal data we hold about you must be:**

- Used lawfully, fairly and in a transparent way.
- Collected only for valid purposes that we have clearly explained to you and not used in any way that is incompatible with those purposes.
- Relevant to the purposes we have told you about and limited only to those purposes.
- Accurate and kept up to date.
- Kept only as long as necessary for the purposes we have told you about.
- Kept and destroyed securely including ensuring that appropriate technical and security measures are in place to protect your personal data to protect personal data from loss, misuse, unauthorised access and disclosure.

**We use your personal data for some or all of the following purposes:**

- To deliver public services including to understand your needs to provide the services that you request and to understand what we can do for you and inform you of other relevant services;
- To confirm your identity to provide some services;
- To contact you by post, email or telephone

- To help us to build up a picture of how we are performing;
- To prevent and detect fraud and corruption in the use of public funds and where necessary for the law enforcement functions;
- To enable us to meet all legal and statutory obligations and powers including any delegated functions;
- To carry out comprehensive safeguarding procedures (including due diligence and complaints handling) in accordance with best safeguarding practice from time to time with the aim of ensuring that all children and adults-at-risk are provided with safe environments and generally as necessary to protect individuals from harm or injury;
- To promote the interests of the council;
- To maintain our own accounts and records;
- To seek your views, opinions or comments;
- To notify you of changes to our facilities, services, events and staff, councillors and other role holders;
- To send you communications which you have requested and that may be of interest to you. These may include information about campaigns, appeals, other new projects or initiatives;
- To process relevant financial transactions including grants and payments for goods and services supplied to the council
- To allow the statistical analysis of data so we can plan the provision of services.

Our processing may also include the use of CCTV systems for the prevention and prosecution of crime.

**What is the legal basis for processing your personal data?**
The council is a public authority and has certain powers and obligations. Most of your personal data is processed for compliance with a legal obligation which includes the discharge of the council's statutory functions and powers. Sometimes when exercising these powers or duties it is necessary to process personal data of residents or people using the council's services. We will always take into account your interests and rights. This Privacy Notice sets out your rights and the council's obligations to you.
We may process personal data if it is necessary for the performance of a contract with you, or to take steps to enter into a contract. An example of this would be processing your data in connection with the use of sports facilities, or the acceptance of an allotment garden tenancy Sometimes the use of your personal data requires your consent. We will first obtain your consent to that use.

**Sharing your personal data**
This section provides information about the third parties with whom the council may share your personal data. These third parties have an obligation to put in place appropriate security measures and will be responsible to you directly for the manner in which they process and protect your personal data. It is likely that we will need to share your data with some or all of the following (but only where necessary):

- The data controllers listed above under the heading "Other data controllers the council works with";

- Our agents, suppliers and contractors. For example, we may ask a commercial provider to publish or distribute newsletters on our behalf, or to maintain our database software;

- On occasion, other local authorities or not for profit bodies with which we are carrying out joint ventures e.g. in relation to facilities or events for the community.

**How long do we keep your personal data?**
We will keep some records permanently if we are legally required to do so. We may keep some other records for an extended period of time. For example, it is currently best practice to keep financial records for a minimum period of 8 years to support HMRC audits or provide tax information. We may have legal obligations to retain some data in connection with our statutory obligations as a public authority. The council is permitted to retain data in order to defend or pursue claims. In some cases the law imposes a time limit for such claims (for example 3 years for personal injury claims or 6 years for contract claims). We will retain some personal data for this purpose as long as we believe it is necessary to be able to defend or pursue a claim. In general, we will endeavour to keep data only for as long as we need it. This means that we will delete it when it is no longer needed.

**Your rights and your personal data**
You have the following rights with respect to your personal data:
When exercising any of the rights listed below, in order to process your request, we may need to verify your identity for your security. In such cases we will need you to respond with proof of your identity before you can exercise these rights.

**1) The right to access personal data we hold on you**
- At any point you can contact us to request the personal data we hold on you as well as why we have that personal data, who has access to the personal data and where we obtained the personal data from. Once we have received your request we will respond within one month.
- There are no fees or charges for the first request but additional requests for the same personal data or requests which are manifestly unfounded or excessive may be subject to an administrative fee.

**2) The right to correct and update the personal data we hold on you**
- If the data we hold on you is out of date, incomplete or incorrect, you can inform us and your data will be updated.

**3) The right to have your personal data erased**
- If you feel that we should no longer be using your personal data or that we are unlawfully using your personal data, you can request that we erase the personal data we hold.
- When we receive your request we will confirm whether the personal data has been deleted or the reason why it cannot be deleted (for example because we need it for to comply with a legal obligation).

**4) The right to object to processing of your personal data or to restrict it to certain purposes only**
- You have the right to request that we stop processing your personal data or ask us to restrict processing. Upon receiving the request we will contact you and let you know if we are able to comply or if we have a legal obligation to continue to process your data.

**5) The right to data portability**

- You have the right to request that we transfer some of your data to another controller. We will comply with your request, where it is feasible to do so, within one month of receiving your request.

**6) The right to withdraw your consent to the processing at any time for any processing of data to which consent was obtained**

- You can withdraw your consent easily by telephone, email, or by post (see Contact Details below).

**7) The right to lodge a complaint with the Information Commissioner's Office.**

- You can contact the Information Commissioners Office on 0303 123 1113 or via email https://ico.org.uk/global/contact-us/email/ or at the Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

**8) Transfer of Data Abroad**

- Any personal data transferred to countries or territories outside the European Economic Area ("EEA") will only be placed on systems complying with measures giving equivalent protection of personal rights either through international agreements or contracts approved by the European Union. [Our website is also accessible from overseas so on occasion some personal data (for example in a newsletter) may be accessed from overseas].

**Further processing**

- If we wish to use your personal data for a new purpose, not covered by this Privacy Notice, then we will provide you with a new notice explaining this new use prior to commencing the processing and setting out the relevant purposes and processing conditions. Where and whenever necessary, we will seek your prior consent to the new processing.

**Changes to this notice**

- We will keep this Privacy Notice under regular review and we will place any updates on this web page: http://www.lakeparishcouncil.org.uk

**Contact Details**

- Please contact us if you have any questions about this Privacy Notice or the personal data we hold about you or to exercise all relevant rights, queries or complaints at:

The Data Protection Officer
Clerk to Lake Parish Council
clerk@lakeparishcouncil.org.uk

I have read the above Privacy Notice and give permission for Lake Parish Council to retain my personal information in relation to the contract held between us.

Signed……………………………………………….

Date ………………………………………………….

# 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.

REAFFIRMATION DATE: 9-May-24
REVIEW DATE: May-25
MINUTE NUMBER: 7/24-25

## 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

**Item 12(1) - Paper C**

| Cashed | # | Date | Recipient | Details | Value | NET | VAT | CHQ NO. | Code | Year END | Invoice Number | Invoice Date | % | Code | VAT NUMBER | Sec 137 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| March | 109 | 05/03/2025 | PWLB | Loan repayment - New Road | **12829.43** | 12829.43 | 0.00 | - | 005 | Loan Repa | - | - | 0% | O | - | - |
| March | 119 | 04/03/2025 | The Rodfather | Slipway Toilets Clear blocked Drains | **160.00** | 160.00 | 0.00 | N/A | 051 | Toilets | 1361 | 25/02/2025 | 0% | O | - | 0.00 |
| March | 120 | 11/03/2025 | Business Stream | Water - Public toilets | **1079.24** | 1079.24 | 0.00 | N/A | 055 | Toilets | 7184755 | 12/02/2025 | 0% | O | - | 0.00 |
| March | 121 | 31/01/2025 | Lloyds Bank | Bank Charges | 12.75 | 12.75 | 0.00 | N/A | 008 | Administra | 449832375 | 12/02/2025 | 0% | O | 244155576 | 0.00 |
| March | 123 | 17/03/2025 | Island Roads | Emptying of Bins (6) | **1438.56** | 1150.85 | 287.71 | N/A | 033 | Civic Space | 18000072 | 13/03/2025 | 20% | S | 321931874 | |
| March | 124 | 31/03/2025 | SSE | Electricity - Slipway | 323.98 | 308.55 | 15.43 | N/A | 054 | Toilets | IV02641934 | 17/03/2025 | 5% | L | 553769603 | 0.00 |
| March | 125 | 25/03/2025 | Richard Priest Expenses | Litter Pickers for Litterpick Day | 51.96 | 43.28 | 8.68 | N/A | 024 | Community Grants and Even | | 17/03/2025 | 20% | s | | 0.00 |
| March | 126 | 25/03/2025 | PCC Christchirch | Breakfast in the Bay Grant | 1000.00 | 1000.00 | 0.00 | N/A | 038 | Youth Offer | | 17/03/2025 | 0% | o | | 0.00 |
| March | 127 | 25/03/2025 | UKSA | UK Sailing Test the Water | 420.00 | 420.00 | 0.00 | N/A | 038 | Youth Offer | | 17/03/2025 | 0% | o | | 0.00 |
| March | 128 | 25/03/2025 | Biltmore Printers | Ripples print | 1025.00 | 1025.00 | 0.00 | N/A | 017 | Adverts an | SI-60628 | 21/03/2025 | 0% | O | 276198224 | |
| March | 129 | 25/03/2025 | Danfo | Lock, Clean and maintain toilets | 2928.30 | 2342.64 | 585.66 | N/A | 048 | Toilets | 8548 | 17/03/2025 | 20% | S | 578281404 | 0.00 |
| March | 129 | 25/03/2025 | Danfo | Lock, Clean and maintain toilets | 2928.30 | 2342.64 | 585.66 | N/A | 048 | Toilets | 8547 | 17/03/2025 | 20% | S | 578281404 | 0.00 |
| March | 129 | 25/03/2025 | Danfo | Lock, Clean and maintain toilets | -1611.05 | -1288.84 | -322.21 | N/A | 048 | Toilets | 1763 | 17/03/2025 | 20% | S | 578281404 | 0.00 |
| March | 129 | 25/03/2025 | Danfo | Lock, Clean and maintain toilets | 1611.05 | 1288.84 | 322.21 | N/A | 048 | Toilets | 8389 | 17/03/2025 | 20% | S | 578281404 | 0.00 |
| March | 129 | 25/03/2025 | Danfo | Lock, Clean and maintain toilets | 2928.30 | 2342.64 | 585.66 | N/A | 048 | Toilets | 8546 | 17/03/2025 | 20% | S | 578281404 | 0.00 |
| March | 129 | 25/03/2025 | Danfo | Lock, Clean and maintain toilets | -1611.05 | -1288.84 | -322.21 | N/A | 048 | Toilets | 1762 | 17/03/2025 | 20% | S | 578281404 | 0.00 |
| March | 129 | 25/03/2025 | Danfo | Lock, Clean and maintain toilets | 1611.05 | 1288.84 | 322.21 | N/A | 048 | Toilets | 8483 | 17/03/2025 | 20% | S | 578281404 | 0.00 |
| March | 130 | 31/03/2025 | CPT | New Road Landscaping | 2994.00 | 2994.00 | 0.00 | N/A | 039 | Civic Space | SI-2984 | 27/03/2025 | 0% | O | - | |

| Cashed | Paying in slip | # | Date | Details | Value | NET | VAT |
|---|---|---|---|---|---|---|---|
| March | 500201 | 075 | 03/03/2025 | WC income | **7.70** | 7.70 | 0.00 |
| March | 500201 | 076 | 03/03/2025 | WC income | **2.20** | 2.20 | 0.00 |
| March | COM3/LR/2025 - 006 - | 077 | 04/02/2025 | Advertisment - Lake Ripples | **40.00** | 40.00 | 0.00 |
| March | ALB1/LR2024 | 078 | 17/03/2025 | Advertisment - Lake Ripples | **77.50** | 77.50 | 0.00 |
| March | | 079 | 10/03/2025 | Bank Interest | 159.78 | 159.78 | 0.00 |
| March | 500203 | 080 | 17/03/2025 | WC income | **19.80** | 19.80 | 0.00 |
| March | 500203 | 081 | 17/03/2025 | WC income | **8.90** | 8.90 | 0.00 |
| March | AD1/LR/25-019 | 082 | 17/03/2025 | Advertisment - Lake Ripples | **108.00** | 108.00 | 0.00 |
| March | AD13/LR/25-018 | 082 | 31/03/2025 | Advertisment - Lake Ripples | **65.00** | 65.00 | 0.00 |
| March | | | | | | | |

| | | | April | May | June | Quarter 1 | July | August | Sept | Quarter 2 | Oct | Nov | Dec | Quarter 3 | Jan | Feb | Mar | Quarter 4 | Totals |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Opening Balance | Current | 27,302.97 | | | | | | | | | | | | | | | | |
| | | Save | 256,429.86 | | | | | | | | | | | | | | | | |
| | Unpresented cheques carried over / Correction | | | | | | | | | | | | | | | | | | |
| | Transfer | | | | | | | 99,902.36 | | | | 20,000.00 | 47,560.68 | | | 15,000.00 | 50,000.00 | | |
| | **Expenditure** | | | | | | | | | | | | | | | | | | |
| 001 | Administration Audit | | 0.00 | 250.00 | 0.00 | 250.00 | 0.00 | 0.00 | 1,260.00 | 1,260.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,510.00 |
| 002 | Administration Equipment | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 003 | Administration Insurance | | 0.00 | 1,697.44 | 0.00 | 1,697.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,697.44 |
| 004 | Administration Loan (PWLB - Fairway Football Field) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,173.14 | 0.00 | 1,173.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,173.14 | 0.00 | 1,173.14 | 2,346.28 |
| 005 | Administration Loan (PWLB - NewRoad) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,829.43 | 12,829.43 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,829.43 | 12,829.43 | 25,658.86 |
| 006 | Administration Phone | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 007 | Administration Professional Fees Payroll | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 008 | Administration Professional Services Misc in Legal Advice | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12.75 | 12.75 | 12.75 |
| 009 | Administration Professional Services SLA | | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 2,887.50 | 0.00 | 0.00 | 2,887.50 | 2,895.49 | 0.00 | 0.00 | 2,895.49 | 2,887.50 | 0.00 | 0.00 | 2,887.50 | 11,170.49 |
| 010 | Administration Accounting Software | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 011 | Administration Stationary and Photocopying | | 12.85 | 0.00 | 0.00 | 12.85 | 0.00 | 0.00 | 3.05 | 3.05 | 0.00 | 0.00 | 87.33 | 87.33 | 0.00 | 0.00 | 0.00 | 0.00 | 103.23 |
| 012 | Administration Subscriptions IWALC & SLC | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 967.99 | 0.00 | 967.99 | 967.99 |
| 013 | Administration ICT Email | | 0.00 | 0.00 | 72.00 | 72.00 | 0.00 | 36.00 | 0.00 | 36.00 | 0.00 | 156.00 | 0.00 | 156.00 | 22.50 | 60.59 | 0.00 | 83.09 | 347.09 |
| 014 | Adverts and Publicity Adverts | | 0.00 | 168.00 | 184.80 | 352.80 | 0.00 | 0.00 | 0.00 | 0.00 | 96.00 | 0.00 | 0.00 | 96.00 | 0.00 | 0.00 | 0.00 | 0.00 | 448.80 |
| 015 | Adverts and Publicity ICO | | 0.00 | 35.00 | 0.00 | 35.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35.00 |
| 016 | Adverts and Publicity Newsletter Distribution | | 178.00 | 0.00 | 178.00 | 356.00 | 0.00 | 178.00 | 0.00 | 178.00 | 178.00 | 0.00 | 178.00 | 356.00 | 0.00 | 178.00 | 0.00 | 178.00 | 1,068.00 |
| 017 | Adverts and Publicity Newsletter Printing | | 0.00 | 0.00 | 1,084.00 | 1,084.00 | 1,084.00 | 0.00 | 906.00 | 1,990.00 | 0.00 | 1,084.00 | 0.00 | 1,084.00 | 1,025.00 | 0.00 | 1,025.00 | 2,050.00 | 6,208.00 |
| 018 | Adverts and Publicity Newsletter Ripples Honorariam | | 25.00 | 0.00 | 25.00 | 50.00 | 0.00 | 25.00 | 0.00 | 25.00 | 25.00 | 0.00 | 0.00 | 25.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 |
| 019 | Adverts and Publicity Website Word Press | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 237.50 | 0.00 | 0.00 | 237.50 | 237.50 |
| 020 | Adverts and Publicity Website Domain Name | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 021 | Civic and Grants Christmas | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 210.00 | 0.00 | 210.00 | 0.00 | 0.00 | 0.00 | 0.00 | 210.00 |
| 022 | Civic and Grants Christmas Lights Replacement | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 196.86 | 0.00 | 0.00 | 196.86 | 196.86 |
| 023 | Civic and Grants Events Civic | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 024 | Civic and Grants Grants S137 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 51.96 | 51.96 | 51.96 |
| 025 | Civic and Grants Remembrance | | 0.00 | 0.00 | 24.98 | 24.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 50.00 | 21.25 | 71.25 | 0.00 | 0.00 | 0.00 | 0.00 | 96.23 |
| 026 | Council and Councillors Chair Allowance | | 0.00 | 87.85 | 0.00 | 87.85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 87.85 |
| 027 | Council and Councillors Cllr training | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 028 | Council and Councillors Election | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 029 | Council and Councillors Hall Hire | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 300.00 | 0.00 | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 300.00 |
| 030 | Provisions Beach | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 031 | Provisions Beach Buoys | | 0.00 | 3,263.35 | 0.00 | 3,263.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,263.35 |
| 032 | Provisions Beach Bin Emptying | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 033 | Provisions Dog Bins | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,494.50 | 0.00 | 1,494.50 | 0.00 | 0.00 | 1,438.56 | 1,438.56 | 2,933.06 |
| 034 | Provisions Fairway Park Tree work | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 035 | Provisions Fairway Park Grass Cutting | | 0.00 | 0.00 | 276.38 | 276.38 | 158.27 | 276.38 | 138.19 | 572.84 | 276.38 | 0.00 | 138.19 | 414.57 | 138.19 | 0.00 | 0.00 | 138.19 | 1,401.98 |
| 036 | Provisions Hanging Baskets Planting | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 037 | Provisions Hanging Baskets Watering | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 038 | Provisions Youth Offer | | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,420.00 | 1,420.00 | 6,420.00 |
| 039 | Provisions Place/Parish Improvement | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,853.77 | 216.00 | 0.00 | 2,069.77 | 2,450.00 | 1,912.79 | 2,994.00 | 7,356.79 | 9,426.56 |
| 040 | Provisions Regeneration | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 041 | Provisions Thurles Green | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 042 | Provisions IWC Grounds Maintenance Contributions | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,833.60 | 0.00 | 7,833.60 | 0.00 | 0.00 | 0.00 | 0.00 | 7,833.60 |
| 043 | Provisions IWC Enviroment Officer | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,500.00 |
| 044 | Staffing Clerks Gratuity | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 045 | Staffing HMRC | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 046 | Staffing Salary (prev. employment) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 047 | Toilets Capital Provision x3 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 048 | Toilets Clean | | 0.00 | 8,508.40 | 1,063.55 | 9,571.95 | 0.00 | 1,611.05 | 1,611.05 | 3,222.10 | 1,611.05 | 1,611.05 | 1,611.05 | 4,833.15 | 0.00 | 0.00 | 8,784.90 | 8,784.90 | 26,412.10 |
| 049 | Toilets Rebuild Lake Cliff | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 050 | Toilets Rebuild New Road | | 118,901.71 | 0.00 | 0.00 | 118,901.71 | 0.00 | 71,341.03 | 0.00 | 71,341.03 | 0.00 | 0.00 | 47,560.68 | 47,560.68 | 0.00 | 0.00 | 0.00 | 0.00 | 237,803.42 |
| 051 | Toilets Repair and Maintenace General | | 0.00 | 0.00 | 192.00 | 192.00 | 1,803.71 | 788.46 | 0.00 | 2,592.17 | 0.00 | 280.00 | 0.00 | 280.00 | 0.00 | 0.00 | 160.00 | 160.00 | 3,224.17 |
| 052 | Toilets Repair and Maintenace Revetment | | 0.00 | 0.00 | 0.00 | 0.00 | 114.00 | 11,175.15 | 0.00 | 11,289.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,289.15 |
| 053 | Toilets Service and Testing | | 0.00 | 0.00 | 99.00 | 99.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 99.00 |
| 054 | Toilets Utilities Electric | | 2,465.05 | 0.00 | 0.00 | 2,465.05 | 330.94 | 1,172.63 | 0.00 | 1,503.57 | 1,516.31 | 0.00 | 327.22 | 1,843.53 | 1,185.51 | 0.00 | 323.98 | 1,509.49 | 7,321.64 |
| 055 | Toilets Utilities Water | | 0.00 | 229.50 | 2,863.64 | 3,093.14 | 293.28 | 0.00 | 0.00 | 293.28 | 234.04 | 0.00 | 0.00 | 234.04 | 0.00 | 0.00 | 1,079.24 | 1,079.24 | 4,699.70 |
| 00Z | Unbudgeted | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Expenditure** | | **124,082.61** | **14,239.54** | **6,063.35** | **144,385.50** | **11,671.70** | **88,076.84** | **16,747.72** | **116,496.26** | **8,686.04** | **15,435.15** | **49,923.72** | **74,044.91** | **8,143.06** | **4,292.51** | **30,119.82** | **42,555.39** | **377,482.06** |

| | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | | | | | | | | | | | |
| Precept/IWC Grant | 275,093.00 | 0.00 | 0.00 | **275,093.00** | 0.00 | 0.00 | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 | **0.00** | **275,093.00** |
| VAT | 0.00 | 0.00 | 6,173.50 | **6,173.50** | 0.00 | 0.00 | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 | **0.00** | **6,173.50** |
| Grants | 3,552.00 | 0.00 | 0.00 | **3,552.00** | 0.00 | 0.00 | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 | **0.00** | **3,552.00** |
| Donations | 0.00 | 0.00 | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 | **0.00** | **0.00** |
| Interest | 230.98 | 405.41 | 442.40 | **1,078.79** | 401.38 | 384.75 | 259.55 | **1,045.68** | 238.15 | 262.18 | 206.56 | **706.89** | 189.31 | 195.58 | 159.78 | **544.67** | **3,376.03** |
| Adverts | 768.00 | 0.00 | 0.00 | **768.00** | 0.00 | 0.00 | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 | **0.00** | 517.00 | 719.00 | 290.50 | **1,526.50** | **2,294.50** |
| WC Income | 42.50 | 61.30 | 44.25 | **148.05** | 46.85 | 42.05 | 38.00 | **126.90** | 40.80 | 27.70 | 9.60 | **78.10** | 90.95 | 36.45 | 38.60 | **166.00** | **519.05** |
| Unbudgeted | 0.00 | 0.00 | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 | **0.00** | **0.00** |
| **Total Income** | **279,686.48** | **466.71** | **6,660.15** | **286,813.34** | **448.23** | **426.80** | **297.55** | **1,172.58** | **278.95** | **289.88** | **216.16** | **784.99** | **797.26** | **951.03** | **488.88** | **2,237.17** | **291,008.08** |
| | | | | | | | | | | | | | | | | | |
| **Closing Balance** | **439,336.70** | **425,563.87** | **426,160.67** | | **414,937.20** | **327,287.16** | **310,836.99** | | **302,429.90** | **287,284.63** | **237,577.07** | | **230,231.27** | **226,889.79** | **197,258.85** | | |
| | | | | | | | | | | | | | | | | | |
| **These Funds are represented by:** | | | | | | | | | | | | | | | | | |
| Current Acc | 51,577.57 | 37,399.33 | 37,553.73 | | 25,928.88 | 37,796.45 | 21,086.73 | | 12,441.49 | 17,034.04 | 14,680.60 | | 7,145.49 | 18,608.43 | 38,817.71 | | |
| Deposit Acc | 387,759.13 | 388,164.54 | 388,606.94 | | 389,008.32 | 289,490.71 | 289,750.26 | | 289,988.41 | 270,250.59 | 222,896.47 | | 223,085.78 | 208,281.36 | 158,441.14 | | |
| Gratuity | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | | |
| Unpresented cheques | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | | |
| **TOTAL** | **439,336.70** | **425,563.87** | **426,160.67** | | **414,937.20** | **327,287.16** | **310,836.99** | | **302,429.90** | **287,284.63** | **237,577.07** | | **230,231.27** | **226,889.79** | **197,258.85** | | |
| | | | | | | | | | | | | | | | | | |
| Variance | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | | |

Item 12(3) - Paper E

| Code | Budget Line - Spend | Q1 | Q2 | Q3 | Q4 | Total | Budgeted | Balance | Committed |
|---|---|---|---|---|---|---|---|---|---|
| 001 | Administration Audit | 250.00 | 1260.00 | 0.00 | 0.00 | **1,510.00** | 1,079.50 | (430.50) | 0.00 |
| 002 | Administration Equipment | 0.00 | 0.00 | 0.00 | 0.00 | **0.00** | 500.00 | 500.00 | 500.00 |
| 003 | Administration Insurance | 1697.44 | 0.00 | 0.00 | 0.00 | **1,697.44** | 1,666.35 | (31.09) | 0.00 |
| 004 | Administration Loan (PWLB - Fairway Football Field) | 0.00 | 1173.14 | 0.00 | 1,173.14 | **2,346.28** | 2,346.28 | 0.00 | 0.00 |
| 005 | Administration Loan (PWLB - NewRoad) | 0.00 | 12829.43 | 0.00 | 12,829.43 | **25,658.86** | 25,212.60 | (446.26) | 0.00 |
| 006 | Administration Phone | 0.00 | 0.00 | 0.00 | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 |
| 007 | Administration Professional Fees Payroll | 0.00 | 0.00 | 0.00 | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 |
| 008 | Administration Professional Services Misc in Legal Advice | 0.00 | 0.00 | 0.00 | 12.75 | **12.75** | 1,500.00 | 1,487.25 | 0.00 |
| 009 | Administration Professional Services SLA | 2500.00 | 2887.50 | 2,895.49 | 2,887.50 | **11,170.49** | 11,550.00 | 379.51 | 2,500.00 |
| 010 | Administration Accounting Software | 0.00 | 0.00 | 0.00 | 0.00 | **0.00** | 1,139.00 | 1,139.00 | 0.00 |
| 011 | Administration Stationary and Photocopying | 12.85 | 3.05 | 87.33 | 0.00 | **103.23** | 300.00 | 196.77 | 0.00 |
| 012 | Administration Subscriptions IWALC & SLC | 0.00 | 0.00 | 0.00 | 967.99 | **967.99** | 895.00 | (72.99) | 0.00 |
| 013 | Administration ICT Email | 72.00 | 36.00 | 156.00 | 83.09 | **347.09** | 207.90 | (139.19) | 0.00 |
| 014 | Adverts and Publicity Adverts | 352.80 | 0.00 | 96.00 | 0.00 | **448.80** | 500.00 | 51.20 | 0.00 |
| 015 | Adverts and Publicity ICO | 35.00 | 0.00 | 0.00 | 0.00 | **35.00** | 45.00 | 10.00 | 0.00 |
| 016 | Adverts and Publicity Newsletter Distribution | 356.00 | 178.00 | 356.00 | 178.00 | **1,068.00** | 712.00 | (356.00) | 178.00 |
| 017 | Adverts and Publicity Newsletter Printing | 1084.00 | 1990.00 | 1,084.00 | 2,050.00 | **6,208.00** | 5,431.86 | (776.14) | 0.00 |
| 018 | Adverts and Publicity Newsletter Ripples Honorariam | 50.00 | 25.00 | 25.00 | 0.00 | **100.00** | 100.00 | 0.00 | 200.00 |
| 019 | Adverts and Publicity Website Word Press | 0.00 | 0.00 | 0.00 | 237.50 | **237.50** | 157.50 | (80.00) | 0.00 |
| 020 | Adverts and Publicity Website Domain Name | 0.00 | 0.00 | 0.00 | 0.00 | **0.00** | 26.25 | 26.25 | 0.00 |
| 021 | Civic and Grants Christmas | 0.00 | 0.00 | 210.00 | 0.00 | **210.00** | 300.00 | 90.00 | 0.00 |
| 022 | Civic and Grants Christmas Lights Replacement | 0.00 | 0.00 | 0.00 | 196.86 | **196.86** | 200.00 | 3.14 | 0.00 |
| 023 | Civic and Grants Events Civic | 0.00 | 0.00 | 0.00 | 0.00 | **0.00** | 200.00 | 200.00 | 0.00 |
| 024 | Civic and Grants Grants S137 | 0.00 | 0.00 | 0.00 | 51.96 | **51.96** | 1,000.00 | 948.04 | 0.00 |
| 025 | Civic and Grants Remembrance | 24.98 | 0.00 | 71.25 | 0.00 | **96.23** | 250.00 | 153.77 | 0.00 |
| 026 | Council and Councillors Chair Allowance | 87.85 | 0.00 | 0.00 | 0.00 | **87.85** | 1,000.00 | 912.15 | 0.00 |
| 027 | Council and Councillors Cllr training | 0.00 | 0.00 | 0.00 | 0.00 | **0.00** | 500.00 | 500.00 | 0.00 |
| 028 | Council and Councillors Election | 0.00 | 0.00 | 0.00 | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 |
| 029 | Council and Councillors Hall Hire | 0.00 | 300.00 | 0.00 | 0.00 | **300.00** | 346.50 | 46.50 | 0.00 |
| 030 | Provisions Beach | 0.00 | 0.00 | 0.00 | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 |
| 031 | Provisions Beach Buoys | 3263.35 | 0.00 | 0.00 | 0.00 | **3,263.35** | 3,369.96 | 106.61 | 0.00 |
| 032 | Provisions Beach Bin Emptying | 0.00 | 0.00 | 0.00 | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 |
| 033 | Provisions Dog Bins | 0.00 | 0.00 | 1,494.50 | 1,438.56 | **2,933.06** | 3,757.95 | 824.89 | 0.00 |
| 034 | Provisions Fairway Park Tree work | 0.00 | 0.00 | 0.00 | 0.00 | **0.00** | 1,755.60 | 1,755.60 | 0.00 |
| 035 | Provisions Fairway Park Grass Cutting | 276.38 | 572.84 | 414.57 | 138.19 | **1,401.98** | 1,885.42 | 483.44 | 0.00 |
| 036 | Provisions Hanging Baskets Planting | 0.00 | 0.00 | 0.00 | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 |
| 037 | Provisions Hanging Baskets Watering | 0.00 | 0.00 | 0.00 | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 |
| 038 | Provisions Youth Offer | 0.00 | 5000.00 | 0.00 | 1,420.00 | **6,420.00** | 7,500.00 | 1,080.00 | 1,080.00 |
| 039 | Provisions Place/Parish Improvement | 0.00 | 0.00 | 2,069.77 | 7,356.79 | **9,426.56** | 15,000.00 | 5,573.44 | 5,573.44 |
| 040 | Provisions Regeneration | 0.00 | 0.00 | 0.00 | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 |
| 041 | Provisions Thurles Green | 0.00 | 0.00 | 0.00 | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 042 | Provisions IWC Grounds Maintenance Contributions | 0.00 | 0.00 | 7,833.60 | 0.00 | **7,833.60** | 6,528.00 | (1,305.60) | 0.00 |
| 043 | Provisions IWC Enviroment Officer | 0.00 | 0.00 | 2,500.00 | 0.00 | **2,500.00** | 2,500.00 | 0.00 | 0.00 |
| 044 | Staffing Clerks Gratuity | 0.00 | 0.00 | 0.00 | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 |
| 045 | Staffing HMRC | 0.00 | 0.00 | 0.00 | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 |
| 046 | Staffing Salary (prev. employment) | 0.00 | 0.00 | 0.00 | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 |
| 047 | Toilets Capital Provision x3 | 0.00 | 0.00 | 0.00 | 0.00 | **0.00** | 60,000.00 | 60,000.00 | 60,000.00 |
| 048 | Toilets Clean | 9571.95 | 3222.10 | 4,833.15 | 8,784.90 | **26,412.10** | 31,174.50 | 4,762.40 | 0.00 |
| 049 | Toilets Rebuild Lake Cliff | 0.00 | 0.00 | 0.00 | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 |
| 050 | Toilets Rebuild New Road | 118901.71 | 71341.03 | 47,560.68 | 0.00 | **237,803.42** | 0.00 | (237,803.42) | 0.00 |
| 051 | Toilets Repair and Maintenace General | 192.00 | 2592.17 | 280.00 | 160.00 | **3,224.17** | 2,000.00 | (1,224.17) | 0.00 |
| 052 | Toilets Repair and Maintenace Revetment | 0.00 | 11289.15 | 0.00 | 0.00 | **11,289.15** | 15,000.00 | 3,710.85 | 0.00 |
| 053 | Toilets Service and Testing | 99.00 | 0.00 | 0.00 | 0.00 | **99.00** | 1,200.00 | 1,101.00 | 0.00 |
| 054 | Toilets Utilities Electric | 2465.05 | 1503.57 | 1,843.53 | 1,509.49 | **7,321.64** | 7,486.50 | 164.86 | 0.00 |
| 055 | Toilets Utilities Water | 3093.14 | 293.28 | 234.04 | 1,079.24 | **4,699.70** | 4,730.25 | 30.55 | 0.00 |
| 00Z | Unbudgeted | 0.00 | 0.00 | 0.00 | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 |
| | | 144385.50 | 116496.26 | 74,044.91 | 42,555.39 | **377,482.06** | 221,053.92 | 0.00 | 70,031.44 |
| | Income | 286,813.34 | 1,172.58 | 784.99 | 797.26 | | | | |
| | Bank Balances | | | | | | | | |
| | Treasuers | 37,553.73 | 21,086.73 | 17,034.04 | 14,680.60 | 38,817.71 | | | |
| | Deposit | 388,606.94 | 289,750.26 | 270,250.59 | 222,896.47 | 158,441.14 | | | |
| | Gratuity | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| | TOTAL | **426,160.67** | **310,836.99** | **287,284.63** | **237,577.07** | **197,258.85** | | | |
| | General (Minimum) | | | | | 53451.00 | | | |
| | Earmarked | | | | | 61,200.00 | | | |
| | Budgeted spend remaining | | | | | 70,031.44 | | | |
| | Balance | | | | | **12,576.41** | | | |

**Item 12(4) - Paper F**



| **FINANCE** | | Comments |
|---|---|---|
| Appropriate accounting records have been kept throughout the year.<br><br>Periodic bank reconciliations were properly carried out during the year | Ensure the correct roll forward of the prior year cashbook balances to the new financial year<br><br>Choose an appropriate number of sample payments made at different times throughout the financial year and track them from resolution in the minutes through to the payments being made<br><br>Check a sample of financial transactions in cashbooks to bank statements, etc: the sample size dependent on the size of the authority and nature of accounting records maintained<br><br>Ensure that bank reconciliations are prepared routinely, are subject to independent scrutiny and sign-off by members<br><br>Verify the accuracy of the year-end bank reconciliation detail and ensure accurate disclosure of the combined cash and bank balances in the AGAR, Section 2, Box 8.<br><br>Where the authority has bank balances in excess of £100,000 it has an appropriate investment strategy. | **Criteria met**<br><br>**A full list of income and expenditure is presented to the Council at every meeting.**<br>**S137 correctly identified but not used during 2024/25.**<br><br>**A number of payments and receipts checked. Not all have been signed by two councillors**<br><br>**Bank reconciliation and budget updates are minuted and signed off.**<br><br>**Criteria met.**<br><br>**N/A A deposit account is in operation** |
| The authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for. | Review the procedures in place for acquisition of formal tenders and quotes, ensuring they are in line with the SOs and FRs which should be based on the latest version.<br>Ensure that consistent values are in place for the acquisition of formal tenders between SOs and FRs | **SOs and Financial Regs reviewed at the Annual Meeting on 9 May 7/24-25** |

| | | |
|---|---|---|
| | (frequently different limits are recorded in the two documents)<br>Review the procedures for receipt of invoices, agreement of invoice detail and confirmation of goods /services delivery and approval for payment: ideally, a suitably designed certification stamp should be in place providing for evidencing of these checks and payment authorisation<br><br>Check that there is effective segregation between the writing of cheques or the setting up of online payments, and physical release of payments<br><br>Check that VAT reclaims are prepared and submitted in a timely manner in line with the underlying records and in accordance with current HMRC requirements | **Criteria met. A full list of payments/invoices are signed by the Chairman and a nominated councillor (Cllr Hardy) monthly and a full list taken to council to every meeting for approval. However, not all invoices have two signatures.**<br><br>**Criteria met, VAT claimed and received for 2023/24 on 6 June 24** |
| The authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these. | Ensure that authorities have prepared, and formally adopted, at least once annually, an appropriate and comprehensive register of assessed risks, both regular and ad hoc<br><br>Ensure that appropriate levels of insurance cover are in place for land, buildings, public, employers' and hirers'(where applicable) liability, fidelity / employees (including councillors) liability, business interruption and cyber security<br><br>Ensure that appropriate arrangements are in place for monitoring play areas, open spaces and sports pitches: such reviews should be undertaken by | **Criteria met**<br>**Risk Assessment on website. Approved 09 January 2025 Minute 74 – 2024/25 refers.**<br><br>**Fairway Park has no play equipment and is leased to a football club** |

| | | |
|---|---|---|
| | appropriately qualified external inspectors or, if by officers or members, that they have received the appropriate training and accreditation | |
| The Precept or rates requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored; and reserves are appropriate. | Ensure that the full Authority, not a Committee, has considered, approved and adopted the annual precept in accordance with the required parent Authority timetable<br><br>Ensure that budget reports are prepared and submitted to Authority / Committees periodically during the year with appropriate commentary on any significant variances<br><br>Review the budget performance either during the year or at the financial year-end seeking explanations for any significant or unanticipated variances<br><br>Ensure that the Authority has considered the establishment of specific earmarked reserves and, ideally, reviews them annually as part of the budget assessment process<br><br>Ensure that the precept in the accounts matches the submission form to the relevant authority and the public record of precepted amounts. | **The budget and precept proposals were discussed at a full council meeting on 8 February 2025 and it was resolved to increase the precept to £289,582 for 25/26. Minute 86/24-25 (4) refers. The budget was agreed at £344,677 with the difference made up from budgeted income and general reserves.**<br><br>**Budget reports are circulated and reviewed. These are noted on the minutes.**<br><br>**The budget process starts in the autumn and the budget briefing held in November is detailed in the December minutes. The budget process was discussed again at the January meeting and set at the February meeting.**<br><br>**Criteria met.** |
| Expected income was fully received based on correct prices, properly recorded and banked.<br>Review "Aged debtor" listings to ensure appropriate follow up action is in | Allotments<br><br>Burials | **N/A**<br><br>**N/A** |

| | | |
|---|---|---|
| place recorded and promptly banked; and VAT appropriately accounted for. | Hall hire: ensure that an effective diary system for bookings is in place identifying the hirer, hire times and ideally cross referenced to invoices raised<br><br>Leases<br>Other variable income streams: ensure that appropriate control procedures and documentation are in existence to provide a clear audit trail through to invoicing and recovery of all such income<br><br>Where amounts are receivable on set dates during the year, ensure that an appropriate control record is maintained duly identifying the date(s) on which income is due and actually received / banked | **The contactless payments for the toilets are made through Nayazx and emptied weekly in the summer and fortnightly in the winter.** |
| Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for | A number of Authorities are now running down and closing their petty cash accounts and using debit / credit cards for ad hoc purchases. Consequently, ‘’Not covered” response is frequently required in this area.<br><br>Ensure that VAT is identified wherever incurred and Appropriate | **No petty cash accounts** |

| | | |
|---|---|---|
| **Personnel** | | |
| Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied. | Ensure that, for all staff, a formal employment contract is in place together with a confirmatory letter setting out any changes to the contract<br><br>Ensure that appropriate procedures are in place for the payment of members allowances and deduction of any tax liability<br><br>Ensure that, for a sample of staff salaries, gross pay due is calculated in accordance with the approved spinal point on the NJC scale or hourly rate, if off-scale, and also with the contracted hours<br>Where free or paid for software is used, ensure that it is up to date.<br><br>For the test sample of employees, ensure that tax is calculated appropriately<br><br>Check the correct treatment of Pension contribution | **There is no current paid member of staff as back office support is through Sandown Town Council operating under a signed agreement and the Clerk works on a voluntary basis.**<br><br>**This may change in the future as the Clerk of Sandown is due to retire.**<br><br>**The closed form from HMRC was viewed in 2023/24.** |
| **Assets** | | |
| Asset and investment registers were complete and accurate and properly maintained. | **Tangible Fixed Assets**<br>Ensure that the Authority is maintaining a formal asset register and updating it routinely to record new assets at historic cost price, net of VAT and removing any disposed of / no longer serviceable assets<br><br>Physically verifying the existence and condition of high value, high risk assets may be appropriate | **Asset register examined and is being updated regularly.**<br><br>**New toilets added Dec 2024.** |

| | | |
|---|---|---|
| | Ideally, the register should identify for each asset the purchase cost and, if practicable, the replacement / insured cost, the latter being updated annually and used to assist in forward planning for asset replacement<br><br>Additions and disposals records should allow tracking from the prior year to the current<br>Ensure that the asset value to be reported in the AGAR at Section 2, Box 9 equates to the prior year reported value, adjusted for the nominal value of any new acquisitions and / or disposals<br><br>Compare the asset register with the insurance schedule to ensure that all assets as recorded are appropriately insured or "self-insured" by the Authority | **An insurance policy is in place until 1st June 2025.**<br>**Assets were reviewed and updated 31/03/25.** |
| | **Fixed asset investments**<br>Ensure that all long-term investments (i.e., those for more than 12 month terms) are covered by the 'Investment Strategy' and reported as Assets in the AGAR at Section 2, Box 9. | |
| | **Borrowing and Lending**<br>Ensure that the authority has sought and obtained appropriate DMO approval for all loans acquired<br>Ensured that the authority has accounted for the loan appropriately (i.e., recorded the full value of the loan. Any arrangement fee should be regarded as an admin expense) in the year of receipt | **Criteria met for PWL and both loans detailed as required.** |

| | | |
|---|---|---|
| | Ensure that the combined principal loan repayment and interest for the year is correctly recorded in the AGAR at Section 2 Box 5<br>Ensure that the outstanding loan liability as at 31st March each year is correctly recorded in the AGAR at Section 2, Box 10 (value should be verified via the DMO website) | |
| **AGAR** | | |
| Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded | Whilst IAs are not required to verify the accuracy of detail to be disclosed in the AGAR, this assertion, together with the expectation of most Authorities, effectively requires IAs to ensure that the financial detail reported at Section 2 of the AGAR reflects the detail in the accounting records maintained for the financial year.<br><br>Consequently, IAs should ensure that, where annual turnover exceeds £200,000, appropriate records are maintained throughout the year on an Income and Expenditure basis to facilitate budget reporting in that vein.<br>Ensure that appropriate accounting arrangements are in place to account for debtors and creditors during the year and at the financial year end | **Criteria met. Annual turnover exceeds £200,000 and records are in transition to an income and expenditure basis.** |

| | | |
|---|---|---|
| The authority has, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations. | IAs should acquire / examine a copy of the required "Public Notice" ensuring that it clearly identifies the statutory 30 working day period when the Authority's records are available for public inspection.<br><br>IAs may also check whether councils have minuted the relevant dates at the same time as approving the AGAR | **Criteria met**<br><br>**Criteria met at the May meeting, Minute 9/24-25.** |
| The authority complied with the publication requirements for the prior year AGAR. | IAs should ensure that the statutory disclosure / publication requirements in relation to the prior year's AGAR have been met as detailed on the front page of the current year's AGAR. | **Criteria met** |
| Trust funds (including charitable) - the Council has met its responsibilities as a trustee | | **N/A** |
| **Transparency Code** | | |
| All items of expenditure over £500 are listed on the council's website | a. date the expenditure was incurred,<br>b. summary of the purpose of the expenditure<br>c. amount<br>d. Value Added Tax that cannot be recovered. | **Criteria met** |
| Check the statement of accounts according to the format included in the Annual Return form. | Check that the statement of accounts was approved and signed by the Responsible Financial Officer and the Chairman of the meeting approving the statement of accounts | **Criteria met 09 May 2024 Minute 09/24-25 c),e).** |
| Local Council Land | Larger local councils must publish details of all land<br>and building assets including:<br>• service and office properties<br>• all properties owned or used e.g. garages and depots<br>• surplus, sublet or vacant properties<br>• undeveloped land | **Criteria met, public conveniences listed as required.** |

| | | |
|---|---|---|
| Procurement Information | • temporary offices where occupation exceeds three months<br>• future commitments, for example under an agreement for lease<br>For each land or building asset, the following information must be published:<br>• unique property reference number<br>• asset identity - local name or building block<br>• name of the building/land<br>• full postal address<br>• map reference<br>• whether the council owns the freehold or a lease for the asset<br>• whether the asset is land only (i.e. without permanent buildings) or land with a permanent building<br>Larger councils must publish details of every invitation<br>to tender for contracts to provide goods and/or services with a value that exceeds £5,000.<br>For each invitation to tender, the following must be published:<br>• reference number<br>• title<br>• description of the goods and/or services sought<br>• start, end and review dates<br>Councils must publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000.<br>For each contract, the following details must be published:<br>• reference number and title of agreement<br>• description of goods and/or services being provided | **Criteria met, all items listed as required** |

| | | |
|---|---|---|
| | • supplier name and details<br>• amount to be paid over the length of the contract, or the estimated annual spending or budget for the contract<br>• VAT that cannot be recovered<br>• start, end and review dates<br>• whether the contract was the result of an invitation to quote or a published invitation to tender<br>• whether or not the supplier is a small or medium sized enterprise and/or a voluntary or community sector organisation | |
| Grants to voluntary, community and social enterprise organisations | Local councils must publish details of all grants to voluntary, community and social enterprise organisations by either:<br>• identifying transactions relating to voluntary, community and social enterprise organisations within published expenditure over £500, or<br>• publishing a separate list or register<br>For each identified grant, the following information must be published:<br>• date the grant was awarded<br>• time period of the grant<br>• beneficiary<br>• company or charity registration number<br>• purpose of the grant<br>• amount | **Criteria met, both grants listed on website** |
| Organisational Chart | Publish an organisational Chart for all staff employed by the council | **Criteria met, pay multiple is 1:1** |

**LAKE PARISH COUNCIL**

## INTERNAL AUDIT REPORT 2024 - 25

### 1.INTRODUCTION

All Local Councils in England are required to complete an annual return summarising their financial records at the end of the financial year. A section on the Annual Return needs to be completed by an Internal Auditor who shall be independent of the Council. The Councils External Auditor needs to place reliance on the work of the Internal Auditor and provides guidance on the minimum level of testing required to provide this assurance.

### 2.SCOPE OF AUDIT

The audit includes for examination on a test basis of evidence relevant to the amounts and disclosures as contained in the accounts. This examination has included the following-

Matching of financial statements to invoices and receipts
Examination of budget preparation & precept setting
Inspection of bank statements
Matching of payment records to invoices
Examination of Risk Assessment.
Compliance with Transparency Code.

### 3. FINDINGS

1) There is no payroll provision as the Clerk works on a voluntary basis and back-office support is through an agreement with Sandown Town Council. The Clerk of Sandown Town Council is due for retirement, so the arrangement may be reviewed, therefore a budget line has been included for 2025/26

2) The accounting record's, bank statements and bank reconciliation were examined and agreed. All payments are presented to the Council for approval and paid by the clerk under delegated authority. A full list of invoices is signed off by the Chairman and a nominated councillor, although the sample of invoices checked showed one signature rather than two.

3) The bank reconciliations are presented and signed off regularly at meetings.

4) Standing Orders and Financial Regulations were reviewed and adopted at the 11 May Annual Meeting 2024. NALC has issued updated Financial Regulations and Standing Orders and these will be reviewed following the elections in May 2025.

5) VAT had been accounted for correctly and refunds from HMRC are being claimed. All income is correctly recorded.

6) Insurance policies are in place until 1 June 2025.

7) The budget and precept proposals were discussed at a full council meeting on 13 February 2025 and it was resolved to increase the precept to £289,582 for 25/26. Full details of the process is outlined in the minutes. The budget

was agreed at £344,677 with the difference made up from budgeted income and general reserves.

8) The Financial Risk Assessment Policy was reviewed and adopted 09 January 2025.

9) The 2024-25 financial year saw turnover of over £200,00 once again, so recording is correctly made, with the transition to an income and expenditure basis due for completion for 2025-26.

10) The PWL process for the new toilet block is detailed in the minutes and the finance correctly recorded.

11) The Transparency Code requires the publication of certain information on a website. All items have been displayed correctly and clearly. However, the website accessibility statement has not been updated recently and it is understood that a complete review of the website is due to take place.

12) The Councillors details do not include the register of interests, and these will be uploaded after the election.

13) The exercise of public rights for 2023/24 was correctly displayed on the website. The dates agreed were minuted and the AGAR was agreed in the correct order. The external auditor noted that the independence of the internal auditor had not been considered. This will be addressed for 2025/26.

**RECOMMENDATIONS**

The

- Review the NALC updated versions of Financial Regulations and Standing Orders at the earliest convenience.
- Ensure Councillor details are complete on the website following the election in May 2025
- Ensure all invoices are signed by two councillors
- Ensure the independence of the internal auditor is considered when making the appointment
- Review the website to ensure compliance with the recent update of accessibility regulations

**Having regard to the above, I believe I have adequate assurance to complete and sign the relevant section of the Annual Return.**

**Maxine Warr**
**30th April 2025**

# Annual Internal Audit Report 2024/25

Lake Parish Council

www.lakeparishcouncil.org.uk

**During** the financial year ended 31 March 2025, 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 2024/25 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 2023/24, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2023/24 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 2024-25 AGAR period, were public rights in relation to the 2023-24 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 2023/24 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: 24/04/2025

Name of person who carried out the internal audit: Maxine Warr

Signature of person who carried out the internal audit: MCWarr

Date: 30/04/2025

***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).

# Annual Governance and Accountability Return 2024/25 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 2024/25

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 2025.**
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 2025.** 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 2025
   - 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 2024/25

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 **Section 1, 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 2025 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 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 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) 2024/25

- 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 2025.
- 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 Chair, 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 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- 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 2025.**

| **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 Chair of the approval meeting? | ✔ | |
| | Has an explanation of significant variations been published where required? | ✔ | |
| | Has the bank reconciliation as at **31 March 2025** 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 2024/25

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 2025, that:

| | Agreed Yes | Agreed 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 Chair and Clerk of the meeting where approval was given:

Chair SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

www.lakeparishcouncil.org.uk

## 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 2025

**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** **Monday, 2 June 2025** (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.**<br>**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 2025, these documents will be available on reasonable notice by application to:** | |
| (b) Richard Priest<br>2 Maida Vale Road, Shanklin, PO37 7DB<br>clerk@lakeparishcouncil.org.uk | (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) Tuesday, 3 June 2025 | (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) Monday, 14 July 2025 | (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:**<br>• The opportunity to question the appointed auditor about the accounting records; and<br>• 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.<br>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:**<br>**BDO LLP**<br>Arcadia House<br>Maritime Walk<br>Ocean Village<br>Southampton<br>SO14 3TL<br>🖂 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/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 1-14 July 2025 for 2024-25 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 12(6) - Paper H

| 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 |
| 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-Jan-00 | | Original Date Unknown | Yes |
| Galvanised fencing and 2 gates | Parish | 2472.81 | 01-Jan-00 | | Original Date Unknown | Yes |
| 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 | 199000.00 | 01-Dec-24 | | | Yes |
| Public Toilets, Revetment/Slipway | Parish - Slipway | 1.00 | 31/01/2004 | | | Yes |
| Portable Hearing Loop and Trolley | New Road Toilets Storage | 1704.00 | 30/04/2008 | | | Yes |
| 7 Gateway Signs | Parish | 2716.00 | 31/03/2009 | | | No |
| Tablets x6 | STC plus Cllr Young | 634.00 | 30/06/2020 | | | 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 |
| Christmas Lights | New Road Toilets Storage | 1243.00 | 01-Oct-22 | | Unsure of purchase details. | Yes |
| Public Toilets, Lake Cliff Gardens/Skew Bridge | Parish - Skew bridge | 14935.00 | 03-Dec-22 | | | Yes |
| Coronation Plaque | Thurles Green | 538.80 | 24-Apr-23 | | | Add |
| **Total** | | 282378.78 | | | | |

## Section 2 – Accounting Statements 2024/25 for

# Item 12(7) - Paper I

Lake Parish Council

| | Year ending | | Notes and guidance |
|---|---|---|---|
| | 31 March 2024 £ | 31 March 2025 £ | *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 | 56,053 | 283,733 | *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 | 166,262 | 275,093 | *Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.* |
| **3.** (+) Total other receipts | 237,227 | 15,915 | *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 | 0 | 0 | *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 | 2,416 | 28,005 | *Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).* |
| **6.** (-) All other payments | 173,393 | 349,477 | *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 | 283,733 | 197,259 | *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 | 283,733 | 197,259 | *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 | 83,380 | 281,745 | *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 | 208,502 | 190,661 | *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 exclude any Trust transactions.* |

I certify that for the year ended 31 March 2025 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 Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Summary of Income and Expenditure for year end 31 March 2025

## INCOME

| | 2024/25 |
|---|---|
| | **Inc. VAT** |
| Precept/ (Box 2) | 275093.00 |
| Grants | 3552.00 |
| Donations | 0.00 |
| Interest | 3376.03 |
| Adverts | 2294.50 |
| WC Income | 519.05 |
| **Receipts** | **284834.58** |
| 2023/2024 Debtors (-) | 0.00 |
| Uncashed | 0.00 |
| Outstanding Debtors (+) | 0.00 |
| | **284834.58** |
| VAT Charged | 0.00 |
| VAT Refund | 6173.50 |
| VAT due to be refunded | 0.00 |
| **Total Income + VAT** | **291008.08** |

## EXPENDITURE

| | 2024/25 |
|---|---|
| Loan Repayment (Box 5) | 28005.14 |
| Administration | 4638.50 |
| Adverts and Publicity | 8097.30 |
| Beach | 3263.35 |
| Civic | 96.23 |
| Civic Space | 22693.22 |
| Community Grants and Events | 458.82 |
| Council and Councillors | 387.85 |
| Fairway Park | 1401.98 |
| Staffing (Non Box 4) | 11170.49 |
| Toilets | 290849.18 |
| Youth Offer | 6420.00 |
| **Payments** | **377482.06** |
| 2023/24 Creditors (-) | 0.00 |
| Uncashed | 0.00 |
| Outstanding Creditors (Bills +) | 0.00 |
| **Expenditure** | **377482.06** |
| VAT Paid | 51768.84 |
| VAT Owed | 0.00 |
| **Total Expenditure +VAT** | **429250.90** |

| | |
|---|---|
| Balance as per bank statement 31 March 2025 | |
| Treasuers 30-97-42 00054203 | 38817.71 |
| Deposit 30-97-42 00996349 | 158441.14 |
| | 197258.85 |
| Less: Uncashed Payment | 0.00 |
| Add: Uncashed Receipt | 0.00 |
| | **197258.85** |

## RESERVES

| | |
|---|---|
| Balance at 31 March 2024 | 283732.83 |
| Total Income | 291008.08 |
| | 574740.91 |
| Total Expenditure | -377482.06 |
| Balance at 31 March 2024 | **197258.85** |

## BALANCE SHEET

| | | |
|---|---|---|
| Balance and Reserves as at 31 March 2024 | | 197258.85 |
| Add: Creditors | | 0.00 |
| | | **197258.85** |
| Less: Debitors | | 0.00 |
| | | **197258.85** |
| | | Check |
| | Rounding | £0.00 |

Current rules require authorities where the gross income or expenditure for the year (whichever is the higher) has exceeded the threshold of £200,000 for a period of three continuous years, to report their financial details on an income and expenditure (I&E) basis, from the third year onwards. Authorities operating below the £200,000 threshold have the option to report either on an income and expenditure basis or on a receipts and payments (R&P) basis.

| AGAR | | 2022 <200,000 | 2023>200000 |
|---|---|---|---|
| 1. Balances brought forward | | £283,732.83 | |
| 2. (+) Precept or Rates and Levies | | 275,093.00 | |
| 3. (+) Total other receipts | | 15,915.08 | |
| | Sub-Total | 574,740.91 | |
| 4. (-) Staff costs | | 0.00 | |
| 5. (-) Loan interest/capital repayments | | 28,005.14 | |
| 6. (-) All other payments | | 349,476.92 | |
| | Sub-Total | 377,482.06 | |
| 7. (=) Balances carried forward | | 197,258.85 | |
| 8. Total value of cash and short term investments | | 197,258.85 | 0.00 |