Loggerheads Parish Council
Loggerheads Community Fire Station
Market Drayton Road
Loggerheads
Market Drayton
Shropshire
TF9 4EZ

T: 01630 673426
W: www.loggerheadsparishcouncil.co.uk

Tuesday 6th June 2023

Dear Councillor,

You are summoned to attend the **Finance and General Purposes Committee** meeting of **Loggerheads Parish Council** to be held at **7pm on Monday 12th June 2023** at Loggerheads Community Fire Station, Market Drayton Road, Loggerheads, Market Drayton, Shropshire TF9 4EZ.

Yours Sincerely,
B. Minshall
Parish Clerk

AGENDA

1.	To elect a Chair of the Finance and General Purposes Committee for 2023 - 2024
2.	To elect a Vice Chair of the Finance and General Purposes Committee for 2023 - 2024
3.	To receive and consider apologies for absence
4.	To note declarations of Members' interests
5.	To approve and sign the minutes of the Finance and General Purposes Committee meeting held on Monday 13th March 2023
6.	Public Question Time
	A period of 15 minutes for Members of the Public to ask questions or submit comments Any members of the public wishing to participate in public participation during the meeting should email loggerheadspc@btconnect.com before **9am** on **Monday 12th June 2023** providing their name, email address and an indication of the subject of their question or comment.
7.	To note the year-to-date financial position for the Parish Council **(attached)**
8.	To consider a virement of £5,270.29 into the budget line item for Speed Indication Devices
9.	To consider quotes in relation to replacements of Speed Indication Devices
10.	To consider a virement of £2,500 into an earmarked reserve for The Burntwood

	Community Area
11.	To receive a report from the Member Auditors – **Cllrs Sheard and Wellard**
12.	To receive, consider, note and approve the Internal Audit Report for 2022/23
13.	To consider and approve the Annual Governance and Accountability Return for 2022/23
14.	To consider the following grant applications, and make a recommendation to Full Council a. Loggerheads Craft and Chat Group - £325.72
15.	To consider the following governance documents: -
	a. Financial Regulations
	b. Reserves Policy
16.	To consider matters relating to communications
	a. To consider the future direction of the Community Newsletter
17.	To consider matters relating to Parish Events
	NONE
18.	To receive updates in relation to ongoing projects
	a. Burntwood Community Area (formerly 'LV1')
	b. Loggerheads Library
19.	To note the date of the next **Finance and General Purposes Committee** meeting as being held at 7pm, Monday 10th July 2023 at Loggerheads Community Fire Station

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In attendance: Cllrs Butterworth, Coulson, Fox, Henshaw, Hodgkins, Lee, Roberts, Sheard, Swan, Swetman and Wellard

MINUTES OF THE FINANCE AND GENERAL PURPOSES COMMITTEE MEETING HELD ON MONDAY 13TH MARCH 2023

1. To receive and consider apologies for absence

   Apologies were received from Cllrs Beales, Gibson and Love

2. To note declarations of Members' interests

   There were no declarations of Members' interests

3. To approve and sign the minutes of the Finance and General Purposes Committee meeting held on Monday 13th February 2023

   Resolved: To sign the minutes of the meeting as a true and accurate record

4. Public Question Time
   A period of 15 minutes for Members of the Public to ask questions or submit comments

   There were no Members of the Public in attendance

5. To note the year-to-date financial position for the Parish Council

   Noted

6. To consider a budget of up to £200 for advertisement of the Grounds Maintenance Officer vacancy

   Resolved: To approve spend of up to £200 for the advertisement of the Grounds Maintenance Officer vacancy

7. To consider the provision of telecommunication contracts for use by Council Officers

   Cllr Swetman provided the meeting with a verbal update in relation to mobile contracts. After some cursory market research it was found that a contract offering unlimited calls, unlimited texts and 25gb of data can be procured for circa £12.00 per month. A further contract would then procure upon the employment of the Grounds Maintenance Officer based on similar terms and conditions.

   Resolved: To make recommendation to Full Council to make provision for a budget of up to £50 per month to procure telecommunication contracts.

8. To consider the following grants applications, and make a recommendation to Full Council

NONE

9. To consider the following governance documents: -

NONE

10. To consider matters relating to communications

a. Parish Newsletter

Cllr Swetman provided the meeting with a verbal update in relation to the delivery of the Parish Newsletter. It was stated that second class business delivery would cost in the region of £1,300; but a lower cost option exists for a cost in the region of £450.

It has become the case that much more cost-effective measures for delivering future issues of the Newsletter will need to be explored.

Resolved: To approve spend of £450 for delivering the next issue of the Newsletter

11. To consider matters relating to Parish Events

a. To consider matters relating to commemoration of the King's Coronation

i. To consider organising a voluntary community activity for Monday 8th May 2023 **– Cllr Sheard**

Cllr Sheard proposed that the Parish Council organise a community-based activity such as a litter pick or wild flower planting to commemorate the Coronation as part of the Big Initiative.

There was a proposal to earmark up to £100 from the Parish Events budget for 2023/24 to purchase wildflower seed packets to be issued to residents

Resolved: To earmark up to £100 for the purchase of wildflower seeds from the Parish Events budget for 2023/24

ii. To consider a design for the public art installation **– Cllr Henshaw**

Cllr Swetman provided the meeting with a verbal update in relation to the proposed art installation to mark the Coronation. It is anticipated that, based on the design which was previously discussed, a quote will be available by the Full Council meeting on Monday 20th March.

12. To receive updates in relation to ongoing projects

a. Burntwood Community Area (formerly 'LV1')

It was noted that there is no further update in relation to the Parish Council taking formal occupation of the land. However, a recent discussion with Shropshire Homes has yielded progress surrounding the siting of a storage container to house equipment which would be required for in-house delivery of grounds maintenance

operations.

b. Loggerheads Library

It was resolved at the December Full Council meeting that the Parish Council will become the partner organisation in helping Staffordshire County Council to deliver the Loggerheads Community Managed Library. The formal agreement is expected to be signed by the end of March 2023.

13. To note the date of the next **Finance and General Purposes Committee** meeting as being held at 7pm, Tuesday 11th April 2023 at Loggerheads Community Fire Station

Noted

Chair: Cllr M. Lee
Clerk: B. Minshall

Close of Meeting: 19:35pm

Signed…….

Private & Confidential

Billing Address:
Loggerheads Parish Council
Market Drayton Road,
Loggerheads
Market Drayton
Shropshire
TF9 4EZ

a pilot group company
www.twmtraffic.com
info@twmtraffic.com
0161 819 7109

Company:Loggerheads Parish Council
Contact: Ben Minshall
Email: loggerheadspc@btconnect.com
Tel: 01630 673426

Issued by: BenMinshall
Quote Ref: TWM-8209 REV1
Quote Date:Feb 17, 2023

Dear Ben

Job Ref: Loggerheads PC - Mini300 SD & site visit Mucklestone Road

Thank you for inviting TWM Traffic Control Systems to quote on this project. As specialists in our field, we would feel ideally suited to advise and fulfil your requirements. If you have any questions, please feel free to ask.

Alternatively we can process your order upon receipt of this signed quote.

Kind regards
Karen Kennedy
Internal Sales Support
karen.kennedy@twmtraffic.com

Loggerheads PC - Mini300 SD & site visit Mucklestone Road

Quote Ref: TWM-8209 REV1

Ref.	Product Code	Description	Price	QTY	Subtotal
		HARDWARE			
	TWMT-SDU-MINI.SD	Mini300 SDU with SLOW DOWN	£2,047.50	2	£4,095.00
		POWER			
	TWMT-PS-12	*Power: 12Vdc Supply	£0.00	2	£0.00
	TWMT-PS-SA-90/M	Solar: Mini300 Solar Assembly (Post Top Solar Panel ONLY)	£404.83	2	£809.66
		CONTROL & COMMUNICATIONS			
	TWMT-SC-K2/ND/200	*Standard 200 meter Non Data Collection Radar	£0.00	2	£0.00
		ENGINEER SERVICE			
	TWMT-SV-IAC	Installation and Commissioning	£500.00	1	£500.00
	TWMT-SV-SIRB	Site Inspection, Repair and Report (Zone B)	£150.00	1	£150.00
		WARRANTY			
		2 years as standard	£0.00	1	£0.00
		MISC.			

Subtotal	**£5,554.66**
Discount	**£0.00**
VAT	**£1,110.93**
Total	**£6,665.59**

Options

Ref.	Product Code	Description	Diagram Size	Diagram	Slow Down	Corner Clusters	Price	QTY	Subtotal
							£0.00	1	£0.00

Subtotal	**£0.00**
Discount	**£0.00**
VAT	**£0.00**
Total	**£0.00**

Thank you for inviting TWM to quote on this project.

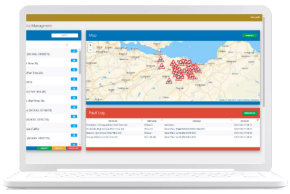
By accepting this quotation, you agree that the sale of the abovementioned products and/or services to you shall be governed by PILOT GROUP LTD standard terms and conditions of sales. You agree that these terms and conditions apply to the sale of the products and/or services to you to the exclusion of all other terms and conditions referred to, implied, offered or relied on by you, by trade, practice or in the course of dealing, whether in negotiation or at any stage in the dealings between us in the past, now and in the future, including any standard or printed terms explicitly or impliedly referred to in any other documentation tendered by you.



NOTE: Care must be taken when choosing locations for Solar powered signs in order to ensure correct operation, the solar panel must point south, have a clear line of sight from East to West and not be in shadow of any trees or buildings for any significant part of the day, if buildings or trees cast a shadow over the panel for part or the whole of the day, then the situation may arise especially during the winter months where the battery becomes discharged to an extent that the sign will fail to operate. ***TWM Traffic Control systems Ltd operatives will not install solar assemblies on anything smaller than an 89mm diameter post.***

NOTE: If TWM Traffic control systems ltd are supplying any asset with GSM communication technology enabled, it is the responsibility of the customer to ensure that any location identified has mobile coverage to allow for effective operation. Signal boosting technology is available if required, please speak to your TWM contact if you have any questions.





NOTE: Please note TWM software is only compatible with Microsoft Windows 7 or later versions and does not operate on Apple OS.

pilot group

800+ trees planted

£ 40% average savings on your energy bills

Sustainable smart and safe solutions

12 Million Tonnes of CO2 saved

We're using digital document management to help reduce our waste paper.
Please consider the environment before printing this document.

TWM TRAFFIC CONTROL SYSTEMS LIMITED - TERMS AND CONDITIONS OF SALE

YOU SHOULD READ THESE TERMS CAREFULLY AS THEY CONTAIN IMPORTANT INFORMATION ABOUT THE WAY IN WHICH YOU AGREE TO CONTRACT WITH US FOR THE PURCHASE OF PRODUCTS AND/OR SERVICES

A: GENERAL TERMS AND CONDITIONS TO APPLY TO ALL CONTRACTS

YOUR ATTENTION IS DRAWN IN PARTICULAR TO THE SECTIONS CONCERNING OUR LIABILITY TO YOU (PARAGRAPH 4).

1. **About these terms and conditions of sale**

1.1 These Terms and Conditions (**Terms**) will apply to any contract between us for the sale of Products (as described in the Order) or supply of Services (as described in the Order) or the supply of Products and Services (as described in the Order) to you (**Contract**). Please read these Terms carefully, and check that the details on the quotation issued to you (**Order**) are complete and accurate. If you think that there is a mistake in the Order, or if you require any changes to be made to the Order to meet your requirements, please contact us to discuss.

1.2 These Terms, and any Contract between us, are only in the English language.

1.3 References in these Terms to **we**, **us** and **our** are to TWM Traffic Control Systems Limited (4456251) whose registered address is at 15 Carnarvon Street, Manchester, M3 1HJ.

Placing an order

1.4 Please check your Order carefully, and let us know if there are any errors on the Order before signing it.

1.5 By signing the Order (which incorporates these Terms), you are offering to purchase Products and/or Services from us at the prices set out on the Order.

1.6 Our acceptance of your order will take place upon delivery of the Products.

2. **Price of Products and/or Services and delivery charges**

2.1 The prices of the Products and/or Services will be as quoted in the Order. We only accept payment for orders in £ sterling.

2.2 The price of Products and/or Services excludes VAT at the applicable current rate chargeable in the UK for the time being.

2.3 You will be liable to pay any relevant delivery charges as may be set out on your Order.

3. **How to pay**

3.1 Unless we have agreed otherwise in advance in writing, payment for all Products and/or Services must be made in cleared fund using BACS within 30 calendar days of the date of invoice.

3.2 We may withhold or suspend the Products and/or Services and/or cancel the Contract between us if payment is not received from you in full in cleared funds.

3.3 If you do not make any payment due to us by the due date for payment, we may charge interest to you on the overdue amount at the rate of 3% a year above the base lending rate of The Royal Bank of Scotland plc from time to time. This interest shall accrue on a daily basis from the due date until the date of actual payment of the overdue amount, whether before or after judgment. You must pay us interest together with any overdue amount.

4. **Our Liability**

4.1 **Financial Caps**

Subject to paragraph 4.3**,** our maximum aggregate liability will be limited to the total amount which we have received from you under the Contract.

4.2 **Exclusion of liability arising from specified events or heads of loss**

We will have no liability to you for any:

4.2.1 loss of profit (whether direct, indirect or consequential);

4.2.2 loss of revenue, loss of production or loss of business (in each case whether direct, indirect or consequential);

4.2.3 loss of goodwill, loss of reputation or loss of opportunity (in each case whether direct, indirect or consequential);

4.2.4 loss of anticipated savings or loss of margin (in each case whether direct, indirect or consequential);

4.2.5 loss of bargain (whether direct, indirect or consequential);

4.2.6 liability of you to third parties (whether direct, indirect or consequential);

4.2.7 loss of use or value of any data or software (whether direct, indirect or consequential);

4.2.8 wasted management, operational or other time (whether direct, indirect or consequential);

4.2.9 loss or damage arising out of any failure by you to keep full and up to date security copies of any computer program and data held or used by or on behalf of you (whether direct, indirect or consequential); or

4.2.10 indirect, consequential or special loss,

subject always to paragraph 4.3.

4.3 **Non-excludable liabilities by law**

Nothing in this Contract will operate to exclude or restrict one party's liability (if any) to the other:

4.3.1 for death or personal injury resulting from its negligence or the negligence of a person for whom it is vicariously liable (negligence being as defined in Section 1(1) Unfair Contract Terms Act 1977);

4.3.2 for its fraud or fraudulent misrepresentation or fraud or fraudulent misrepresentation by a person for whom it is vicariously liable;

4.3.3 for any matter for which it is not permitted by law to exclude or limit, or to attempt to exclude or limit, its liability.

4.4 Each party agrees to use its reasonable endeavours to mitigate the consequences of any breach by the other and the losses, costs, expenses, claims and demands it may claim as a result of that breach including, for the avoidance of doubt any claim under any of the indemnities contained in this Contract. This will not in any way restrict or reduce any obligation to mitigate loss or damage which may exist at common law.

4.5 The exclusions from, and limitations, of liability contained in this Contract will apply after as well as before the date of expiry or termination of this Contract.

4.6 The exclusions from, and limitations of, liability set out in this paragraph **4** will be considered severally. The invalidity or unenforceability of any one sub-paragraph or paragraph will not affect the validity or enforceability of any other sub-paragraph or paragraph and will be considered severable from each other.

4.7 Subject to paragraph 4.3 all warranties, conditions and other terms implied by law (whether by statute, common law or otherwise) are excluded from this Contract.

4.8 Notwithstanding any other term of this Contract we will not be in breach of this Contract to the extent our failure to perform or delay or defect in performance of our obligations under this Contract arises as a result of:

4.8.1 any breach by you of your obligations contained in this Contract;

4.8.2 us relying on any incomplete or inaccurate data provided by a third party; or

4.8.3 us complying with any instruction or request by you or one of your employees or agents.

4.9 Subject to paragraph 4.3, we will not have any liability for any breach unless you give us written notice of that breach prior to the expiry of the warranty period specified in the Order and within a) 5 days of that breach occurring or, if later, b) the date on which you became aware (or should reasonably have become aware) of the breach specifying in reasonable detail (to the extent such information is available at the time such notice is given) the nature and extent of the breach and the amount claimed by you arising from the breach.

4.10 We are not responsible for the cost of repairing any pre-existing faults or damage to the Site (as defined in paragraph 10.4.2) and/or your property that we discover in the course of installation and/or performance by us or caused by improper use of or unauthorised interference with the Products.

4.11 We will not be responsible for any loss or damage caused by an unexpected surge of electricity during our performance of the Services or to the Products once they have been installed.

5. **Events Outside Our Control**

5.1 We will not be liable or responsible for any failure to perform, or delay in performance of, any of our obligations under a Contract that is caused by an Event Outside Our Control.

5.2 An **Event Outside Our Contro**l means any act or event beyond our reasonable control, including, without limitation, acts of God, flood, earthquake, storm, subsidence or other natural (or epidemic) disaster, any law or any action taken by a government or public authority, collapse of buildings, fire, explosion or accident, strikes, lock-outs or other industrial action by third parties, civil commotion, riot, invasion, terrorist attack or threat of terrorist attack, war (whether declared or not) or threat or preparation for war or impossibility of the use of public or private transport.

5.3 If an Event Outside Our Control takes place that affects the performance of our obligations under a Contract:

5.3.1 we will contact you as soon as reasonably possible to notify you; and

5.3.2 our obligations under a Contract will be suspended and the time for performance of our obligations will be extended for the duration of the Event Outside Our Control. Where the Event Outside Our Control affects our delivery of Products to you, we will arrange a new delivery date with you after the Event Outside Our Control is over.

5.4 For the avoidance of doubt, you will continue to pay the invoices in accordance with paragraph 3.1 in respect of any Products and Services which we continue to supply notwithstanding the occurrence of an Event Outside Our Control.

6. **Other important terms**

6.1 We may transfer our rights and obligations under a Contract to another organisation.

6.2 You may only transfer your rights or your obligations under these Terms to another person if we agree in writing.

6.3 The Contract is between you and us. No other person shall have any rights to enforce any of its terms, whether under the Contracts (Rights of Third Parties Act) 1999 or otherwise.

6.4 Each of the paragraphs of these Terms and Conditions of Sale operates separately. If any court or relevant authority decides that any of them are unlawful or unenforceable, the remaining paragraphs will remain in full force and effect.

6.5 If we fail to insist that you perform any of your obligations under these Terms or if we do not enforce our rights against you, or if we delay in doing so, that will not mean that we have waived our rights against you and will not mean that you do not have to comply with those obligations. If we do waive a default by you, we will only do so in writing, and that will not mean that we will automatically waive any later default by you.

6.6 These Terms are governed by English law. This means a Contract for the purchase of Products and any dispute or claim arising out of or in connection with it will be governed by English law. You and we both agree to that the courts of England will have exclusive jurisdiction.

B. <u>TERMS AND CONDITIONS RELATING TO SALE OF PRODUCTS</u>

7. **Our Products**

7.1 The Products are identified in the Order.

7.2 The images of the Products on our Website and in our catalogue or brochure are for illustrative purposes only. Although every care has been taken to ensure that the photographic representation, description and specification of each Product is accurate, we cannot guarantee that the printed pictures accurately reflect the colour of the Products, and your Products may vary slightly from those images.

8. **Delivery**

8.1 Your order will be fulfilled within the delivery period detailed on the Order, unless there is an Event Outside Our Control (see paragraph 5), provided always that time for delivery shall not be of the essence. If we are unable to meet the delivery date because of an Event Outside Our Control, we will contact you to agree a revised delivery date.

8.2 Please ensure that you check that the address contained in the Order is correct. We cannot be held responsible for items which go missing or are delayed due to inaccurate or incomplete delivery address information that you provide to us.

8.3 Delivery will be completed, and risk in the Products will pass to you, when we deliver the Products to the address you gave us for delivery (the **Delivery Address**) and you will be responsible for the Products when they are delivered to you. In circumstances where we are also providing Services to you, you will ensure that there is a secure room on Delivery Address for storage of the Products prior to completion of the Services and neither we, nor any of our agents or sub-contractors, may be held liable for any loss or damage to the Products (unless such loss or damage is caused solely by our act or omission).

8.4 You own the Products once we have received payment in full for the Products. We may withhold the Products and/or cancel the Contract between us if payment is not received from you in full in cleared funds.

8.5 If you fail to accept delivery of the Products, we will be entitled to charge you for all related costs and expenses (including insurance) associated with storing the Products until delivery takes place.

8.6 If 14 calendar days after the date on which we notified you that the Products were ready for delivery you have not accepted delivery of the Products, we may resell or otherwise dispose of part or all of the Products and, after deducting reasonable storage and selling costs, account to you for any excess over the price of the Products or charge you for any shortfall below the price of the Products.

9. **Risk and property**

9.1 Risk of damage to, or loss of, the Products shall pass to you when we deliver the Products to the Delivery Address (and, if the Delivery Address is our premises, this will be at the time when we notify you that the Products are available for collection).

9.2 Notwithstanding delivery and the passing of risk in the Products, legal title in the Products shall not pass to you until we have received in cash or cleared funds payment in full of: (i) the price of the Products (plus VAT); and (ii) all other sums which are or which become due to us from you on any account.

9.3 Until such time as legal title in the Products passes to you, you shall:

9.4 hold the Products as our fiduciary agent and bailee and shall accordingly remain liable to account to us for the Products;

9.5 identify the Products as our property;

9.6 not remove, alter, destroy, deface or obscure any identifying mark or packaging on or relating to the Products; and

9.7 protect and maintain the Products in satisfactory condition and keep them insured on our behalf for their full price against all risks to our reasonable satisfaction.

9.8 Subject to paragraph 9.2, you shall be entitled to resell or use the Products in the ordinary course of your business but such right shall terminate immediately if: (i) you fail to make payment of any sum whatsoever due to us on the relevant due date; (ii) we, acting reasonably, notify you in writing that we have bona fide doubts as to your solvency; and/or (iii) you are subject to, or suffer, any event of insolvency.

9.9 Where we are unable to determine whether any Products are the goods in respect of which your right to possession has terminated, you shall be deemed to have sold all goods in the order in which they were invoiced to you.

9.10 Until such time as title in the Products passes to you (and provided the Products are still in existence and have not been resold), we shall be entitled at any time to require you to deliver-up the Products to us and, if you fail to do so, we, our agents and/or employees, may forthwith enter upon

any of the Site and/or your property/premises and/ or the property/premises of any third party where the Products are and repossess the Products. If the Products have been incorporated into any property within your control, we may dismantle the Products or detach them from any items and you shall be liable to us for all costs incurred in so doing and for any diminution in the value of the Products suffered by us, or loss of profit on the resale of the Products.

9.11 You shall not be entitled to encumber or in any way charge any of the Products in which legal title remains vested in us. If you do so, all monies owing by you to us shall (without prejudice to any other right or remedy of ours) forthwith become due and payable.

10. **Warranty**

10.1 The provisions of this paragraph 10 are subject to the provisions of paragraph 4.

10.2 The Products supplied to you by us will:

10.2.1 be of satisfactory quality (within the meaning of the Sale of Goods Act 1979, as amended) and fit for any purpose held out by you;

10.2.2 be free from defects in design, material and workmanship and remain so for the warranty period specified in the Order (or, if none is specified in the Order, for 12 months) after delivery (or, if we are to install the Products, installation) unless otherwise agreed; and

10.2.3 comply with all applicable statutory and regulatory requirements.

10.3 The terms implied by sections 13 to 15 of the Sale of Goods Act 1979 are, to the fullest extent permitted by law, excluded from the agreement.

10.4 The warranty detailed at paragraph 10.2 (the **Warranty**) does not apply to any defect in the Products arising or resulting from:

10.4.1 fair wear and tear;

10.4.2 the location in which the Products are used or are to be used (the **Site**), or for the method of installation (save where they are installed by us or by a third party on our behalf)

10.4.3 any maintenance undertaken (save where it is undertaken by us or by a third party on our behalf);

10.4.4 abnormal storage or working conditions;

10.4.5 failure to use the Products in accordance with the user instructions;

10.4.6 storm, flood, unusually strong winds, earthquake, subsidence or other similar events of nature;

10.4.7 damage, accident, negligence and/or vandalism (in each case, by you or by any third party); and

10.4.8 any third party interference with the Products.

10.5 The Warranty is extended only to the first end-user of the Products and is not transferable.

11. **If there is a problem with the Products**

11.1 If there is any defect with the Products which (acting reasonably) you consider we will be liable for under the Warranty, you agree that you will:

11.1.1 contact us and tell us as soon as reasonably possible;

11.1.2 if you have purchased the Products on a supply only basis (i.e. without any of our installation services), return to us (at your cost) the relevant Products;

11.1.3 if you have purchased the Products together with our installation services, at our option either return to us (at our cost) the relevant Products or permit us or our agent or sub-contractor to inspect it (and, if relevant, repair it) at your premises or the Site;

11.1.4 provide us with all information and assistance which we may reasonably require to investigate the defective Products;

11.1.5 give us a reasonable opportunity to repair or replace at our option any defective Products and/or defective part(s) in the Products; and

11.1.6 be responsible for all costs incurred by us if we are unable to find any defect in the Products and/or if any defect identified in the Products has been caused as a result of any of the circumstances detailed in paragraphs 10.4.1- 10.4.8 (inclusive).

11.2 We will use every effort to repair or replace the defective Products as soon as reasonably practicable and, in any event, within 30 days.

11.3 Your sole remedy in respect of any defect with the Products will be as set out in paragraph 11.2. You will have no right to terminate this Contract in respect of any defect with the Products.

11.4 The terms of paragraph 11.2 will not apply in circumstances where we suspect that any defect has been caused as a result of any of the circumstances detailed in paragraphs 10.4.1- 10.4.8 (inclusive).

12. **Software**

Subject to these Terms and to the payment by you of all charges due under the Order and these Terms, we grant you the non-exclusive, non-transferable and non-sublicensable right to use any software incorporated into the Product to such extent as is necessary to enable you to use the Product as is envisaged by us.

C. TERMS AND CONDITIONS RELATING TO THE SUPPLY OF SERVICES

13. **Providing services**

13.1 We will supply the Services to you in accordance with the dates set out in the Order or as otherwise agreed between us provided always that time shall not be of the essence.

13.2 We will make every effort to complete the Services on time. However, there may be delays due to an Event Outside Our Control. See paragraph 5 for our responsibilities when an Event Outside Our Control happens.

13.3 We will prepare detailed drawings and designs based on information provided by you but you will be responsible for ensuring that such drawings and design reflect your requirements, as discussed with us, and will confirm by signing off on such drawings that you are happy with the design(s) and for us to proceed with the Services.

13.4 You will be responsible for preparing the Site for the Services and ensuring that there is a safe environment for us to work in. We will not be liable for any delay or non-performance where you have not complied with this paragraph 13.4.

13.5 We will not be responsible for the costs of any additional work or Services or loss or damage caused by any hidden pipes or cables. If you are aware of any pipes or cables, which are not immediately obvious when viewing the Site, you should inform us of their existence. Where you fail to provide this information, you will be responsible for any additional costs incurred in preparing and carrying out revised Services.

13.6 We will need access to the Site, including access to any equipment and/or apparatus, to provide the Services. If we are not able to access the Site or fuse box on the dates that we agree for performance of the Services, and have to revisit the Site to perform the Services at another time, we may make an additional charge of a reasonable sum to cover any extra costs incurred. We will not be liable for any delay or non-performance where you have not provided access to us.

13.7 We will not be liable for any loss or damage caused by your failure to prepare the Site for the Services under paragraph 13.4 or paragraph 13.5.

13.8 We will not be responsible for restoring the Site to its previous condition following completion of the Services.

13.9 We may have to suspend the Services if we have to deal with technical problems, or to make improvements agreed between you and us in writing to the Services. We will contact you to let you know in advance where this occurs, unless the problem is urgent or an emergency. You do not have to pay for the Services while they are suspended under this paragraph 13.9 but this does not affect your obligation to pay for any invoices we have already sent you.

13.10 If you do not pay us for the Services when you are supposed to as set out in paragraph 3, we may suspend the Services with immediate effect until you have paid us the outstanding amounts. We will contact you to tell you this. This does not affect our right to charge you interest under paragraph 3.3.

Exterior Lighting Solutions (UK) Ltd Quotation

Unit 8 Samson Close
Stephenson Industrial Estate
Killingworth
Newcastle upon Tyne
NE12 6DX

Tel: 0191 256 6123
Email: susan@elsltd.co.uk

Customer Name and Address	Delivery Address	Details
Loggerheads Parish Council Ben Minshall	**As Customer Address**	**Quote No:** ELSQ038351 **Date:** 04/05/2023 **Project Name:** Mini300 Speed Indication Device **Please Contact:** Phil - phil@elsltd.co.uk

Item	Description	Quantity	Unit Price	Ext. Price
1	TWMT-SDU-MINI.SD Mini300 SDU with SLOW DOWN	2	£2047.00	£4,094.00
2	TWMT-PS-SA-90/M Solar: Mini300 Solar Assembly (Post Top Solar Panel ONLY)	2	£404.00	£808.00
3	TWMT-SV-IAC Installation and Commissioning Inc. site inspection, repair and report	1	£700.00	£700.00

Subtotal	**£5,602.00**
	£1,120.40
Total	**£6,722.40**

Price valid for 30 days from date of quotation
Sold subject to our terms and conditions of sale - available on request

Lochwynd
Specialist Eco Traffic Industry Contractors

Intelligent Traffic & Transportation Systems Specialists
Detector Loop Systems • Anti Fly-Posting Systems
Road Studs • Traffic Management, Calming & Counting
Road Markings/Anti-Skid • Civil Engineering Works
Electrical Installations • Sector 8 Training Centre

Our Ref: **WPG26292** E-Mailed

2nd May 2023

LOGGERHEADS PARISH COUNCIL
LOGGERHEADS COMMUNITY FIRE STATION
MARKET DRAYTON ROAD
LOGGERHEADS
MARK DRAYTON
SHROPSHIRE
TF9 4EZ

FAO: Benn Minshall

REF: LOGGERHEADS PARISH COUNCIL AREA, SHROPSHIRE (2 SITES) - REPLACE 2 POLES, SPEED INDICATOR SITES

Dear Sir,

Please find below rates for works on the above Project:

Item	Description	Qty	Unit
A	Supply and install direct bury 89mm x 5000mm pole in verge with found - 0.4 x 0.4 x 0.5 depth.	2	No
B	Supply traffic management for works by way of coning/ signals.	1	Sum
C	Supply traffic management plan for works.	1	Sum
	TOTAL FOR ITEMS A - C	**£2,145.00**	

Item	Option	Qty	Unit
D	Apply for road space with local authority.	1	Sum
	TOTAL FOR ITEM D	**£175.00**	

Note: We will require clarification of the exact location or this to be marked out on site prior to attendance.

Our rates are based on the following conditions:

1. Works are based on Monday to Friday daytime. Any other times will be + 30% on rates supplied unless stated.
2. No allowance for any design.
3. No allowance for any hot lay reinstatements. Should these be required additional rates would apply.
4. Any power disconnections or connections by others.
5. No allowance has been made for any works other than detailed above. We can carry out other works if required.
6. All setting out would be agreed on site prior to commencement of the works.
7. Budget costs can be confirmed following final design/ survey.
8. No allowance has been made for any comms to the installations.
9. No allowance has been made for any as-built drawings.
10. No allowance for any pedestrian facility traffic signals. Should these be required additional rates will apply.
11. The main contractor shall be responsible for providing a full set of utility information prior to works commencing on site. We can supply this if required at a cost.
12. We would require an order prior to commencing the works.

c\f/Pg 2

19 Lonmay Place
Panorama Business Village
Queenslie, Glasgow
G33 4ER

t. (+44) 0141 781 4477
f. (+44) 0141 781 4724
e. sales@lochwynd.com

www.lochwynd.com

Registered in Scotland No. 143213
VAT Reg No. 617 1527 52

We would welcome a meeting to discuss this project in more detail and potentially offer other services for the Project.

LOOP CUTTING WORKS

All Lochwynd staff are trained to the NRSWA (New Roads and Street Works Act) as a minimum and Registered with Sector 8 HERS (Highway electrical academy operated by Aslec covering all loop works on the highway).

CIVIL ENGINEERING WORKS

All Lochwynd staff are trained to the NRSWA (New Roads and Street Works Act) as a minimum as well as also being Registered with Sector 8 HERS (Highway electrical academy operated by Aslec covering all loop works on the highway) and all works will be undertaken and operated as per our ISO 45001:2018 Registration.

ELECTRICAL WORKS

Lochwynd are a NICEIC Registered Company and carry out all works to BS 7671 Standard. All works are fully compliant to 18th Edition Standard. All staff are Registered with Sector 8 HERS (Highway electrical academy operated by Aslec covering all electrical works on the highway).

This is only a small sample of associations Lochwynd are registered to. We can supply further details of this if required.

Should you require any further information, please do not hesitate to contact me on the telephone number below.

Yours faithfully
for Lochwynd Ltd

pp Lynn Colquhoun

NEIL PICKEN
OPERATIONS DIRECTOR

Annual Governance and Accountability Return 2022/23 Form 3

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

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

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

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

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

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

Publication Requirements

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

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

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

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

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

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

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

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

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

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

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

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

Annual Internal Audit Report 2022/23

LOGGERHEADS PARISH COUNCIL

https://www.loggerheadsparishcouncil.co.uk/ ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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

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

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

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

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

Date(s) internal audit undertaken

22/05/2023 DD/MM/YYYY DD/MM/YYYY

Name of person who carried out the internal audit

LEWIS ANDERSON ENTER NAME OF INTERNAL AUDITOR

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

Date: DD/MM/YYYY

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

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

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

LOGGERHEADS PARISH COUNCIL

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

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

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

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

https://www.loggerheadsparishcouncil.co.uk/ ENTER PREVIOUSLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2022/23 for

LOGGERHEADS PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	36,246	37,476	*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	42,772	72,954	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	10,343	1,010	*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	16,811	15,937	*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	1,556	1,556	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	22,368	36,937	*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	48,626	57,010	*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	48,626	57,010	*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	103,922	104,640	*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	29,081	28,143	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

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

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

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

SIGNATURE REQUIRED

Date DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

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

In respect of LOGGERHEADS PARISH COUNCIL

1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2022/23

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2022/23

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature SIGNATURE REQUIRED Date DD/MM/YYYY

AGENDA ITEM 14(a)

Summary Grant Report

Report Purpose: To consider a S137 Grant to Loggerheads Craft and Chat Group

Version Control: V1

Author(s): Parish Clerk

1. **Name of Applicant**

   The applicant is Loggerheads Craft and Chat Group

2. **Information About the Project or Event**

   The name of the project is 'Coronation Celebration'.

   The total project cost is £325.72.

   The amount of grant requested is £325.72.

3. **Purpose of Grant**

   LAST YEAR INAUGURAL CORONATION COINCIDED WITH THE PLATINUM JUBILEE – THIS YEAR THE CORONOATION CELEBRATESTHE CORONATION OF KING CHARLES THE III.

   THE EVENT IS HELPING REINTRODUCE A TRADITIONAL EVENT, WITH A MORE UP TO DATE APPROACH, AND RECOGNISES THE CONTRIBUTIONS THAT OUR YOUNG CHILDREN MAKE TO THE COMMUNITY, SO HELPING TO RAISE THE CHILDRENS' FEELINGS OF SELF-WORTH AND SELF-ESTEEM.

   EVIDENCE SHOWS THAT RURAL AREAS ARE AT INCREASING RISK OF ANTI-SOCIAL BEHAVIOUR, ISOLATION, ACCESS TO COUNTY LINES ACTIVITY, PRIMARILY BECAUSE OF IT'S LOCATION. TO ENSURE THAT WE MAINTAIN A PROACTIVE APPROACH TO REDUCING THE RISK OF SUCH THINGS, A COMMUNITY APPROACH CAN ONLY BE BENEFICIAL.

   PROVIDING SUCH ANNUAL EVENTS GIVES THE COMMUNITY SOMETHING TO LOOK FORWARD TO.

   OLDER MEMBERS OF THE COMMUNITY REFLECT ON HOW EVENTS SUCH AS THE CORONATION, SCARECROW TRAIL AND OTHER EVENTS BRING THE COMMUNITY OUT AND REMIND THEM OF TIMES LONG GONE.

   THE EVENT SHOWS THE COMMUNITY THAT THEY ARE WORTH THE EFFORT THAT GOES INTO ORGANISING SUCH EVENTS AND, RATHER THAN SOLELY BEING RECOGNISED AS A DORMITORY VILLAGE, LOGGERHEADS IS A PLACE TO ASPIRE TO LIVE IN BECAUSE OF THE OPPORTUNITIES AND ACTIVITIES.

   LOCAL BUSINESSES. CRAFTERS, GROUPS AND ORGANISATIONS WILL GAIN RECOGNITION AND AWARENESS, AND WILL BENEFIT FINANCIALLY FROM BEING ABLE TO PROMOTE THEMSELVES AND THEIR SERVICES.

THE ACTIVITIES SEES WIDER FAMILIES COMING TOGETHER WITH THE SPECIFIC INTENTION OF ENJOYING A COMMUNITY ACTIVITY.

THE SCHOOL WILL BE ABLE TO BE A HUB FOR THE ACTIVITY, AND GIVE PROSPECTIVE FAMILIES THE OPPORTUNITY TO SEE EDUCATIONAL OPPORTUNITIES FOR THEIR CHILDREN.

4. **Financial Details**

Item **	**Total Costs**	**Requested from Loggerheads Parish Council**
HALL HIRE	£75.00	£75
ROSETTES	£17.00	£17
SASHES	£25.99	£25.99
CROWN X 2	£27.14	£27.14
ADVERTISING BANNER	£43.49	£43.49
LEAFLET PRINTING	£100	£100
GARLANDS	£35.00	£35
Grand Totals	**£325.72**	**£325.72**

5. **Income and Other Funding**

Funder	Date of Application	Status
None	None	None

6. **Considerations**

- To consider awarding a grant in the amount of £

- Bloom In Ashley / Revival Productions are a registered Community, Voluntary or Faith-based Group
- They do have a formal constitution.
- The have provided evidence of a registered bank account
- They received two grants from Loggerheads Parish Council in April 2022 and June 2022

Additional Information: -

- As this application amounts to a 100% funding request, have any other financial resources or goodwill been identified which are not mentioned on the application?

  As put in the application form where it asks ***Who else have you approached for funding for this activity / project?*** *We have not approached anyone else for funding for this specific event, hence me putting N/A. (perhaps clarification on the form of how to answer if no other funding applied for I.e NA/None/No.*

- Of course, there are no guarantees in respect of the grant applications which the Council receives - what would happen to the project or event if the Council were not minded to fund this application?

  If the Council were not to fund the event then the event quite simply would not be held. We would have to let the community know why we are not able to hold the event. This would obviously be disappointing not just to us as organisers, but also the community. I am mindful that Councillor Swetman confirmed that the monies from last year were to be rolled over, so, given the amount that should be available at the beginning of this financial year I hope that the Council will see fit to fund this activity. You can see from our accounts that we do not hold money and, in fact, we pay out of our own pockets for many things so that group fees can go straight to paying premises hire, etc.

- Were the Council indeed to make any financial contribution towards the project or event, how will this be publicised?

  It goes without saying that acknowledgement would be given to the Parish Council – I note this is a new application form, but there is no mention of this aspect to be included as a requirement. (Perhaps this, too, can be included somewhere on the new form?). Any advertising would mention the contribution of the Parish Council, as would any subsequent summaries and reflections of the event.

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LOGGERHEADS PARISH COUNCIL MODEL FINANCIAL REGULATIONS 2019 FOR ENGLAND

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These Financial Regulations were adopted by the council at its meeting held on [enter date].

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[1] and any individual financial regulations relating to contracts.

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

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

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

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

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

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

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

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

1.9. The RFO;

[1] Model Standing Orders for Councils (2018 Edition) is available from NALC (©NALC 2018)

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

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

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

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

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

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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 [£5,000]; and
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant committee in accordance with its terms of reference.

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

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

2. Accounting and audit (internal and external)

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

2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman [or a cheque signatory] shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the council [Finance Committee].

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

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

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

2.6. The internal auditor shall:

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

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

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

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

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

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

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3. Annual estimates (budget) and forward planning

[3.1. Each committee (if any) shall review its three-year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the council not later than the end of [November] each year including any proposals for revising the forecast.]

3.2. The RFO must each year, by no later than [month], 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 [relevant committee and 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 January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.

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

4. Budgetary control and authority to spend

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

- the council for all items over [£5,000];
- a duly delegated committee of the council for items over [£500]; or
- the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below [£500].

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

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

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

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

4.4. The salary budgets are to be reviewed at least annually in [October] for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of Council or relevant committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.

4.5. In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of [£500]. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.

4.6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.

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

4.8. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose "material" shall be in excess of [£100] or [15%] of the budget.

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

5. Banking arrangements and authorisation of payments

5.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency. [The council shall seek credit references in respect of members or employees who act as signatories.]

5.2. The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to council [or finance committee]. The council / committee shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the council [or finance committee]. The approved schedule shall be ruled off and initialled by the

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Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.

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

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

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

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

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

c) fund transfers within the councils banking arrangements up to the sum of [£10,000], provided that a list of such payments shall be submitted to the next appropriate meeting of council [or finance committee].

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

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

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

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

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

5.11. Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by a Member.

6. Instructions for the making of payments

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

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

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

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

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

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

6.7. If thought appropriate by the council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable direct debit provided

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that the instructions are signed by two members and any payments are reported to council as made. The approval of the use of a variable direct debit shall be renewed by resolution of the council at least every two years.

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

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

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

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

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

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

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

6.15. Where internet banking arrangements are made with any bank, the Clerk [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

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accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.

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

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

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

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

6.20. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk [and RFO] and shall be subject to automatic payment in full at each month-end. Personal credit or debit cards of members or staff shall not be used under any circumstances.

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

OR

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

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

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

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

7. Payment of salaries

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

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

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

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

a) by any councillor who can demonstrate a need to know;

b) by the internal auditor;

c) by the external auditor; or

d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.

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

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

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

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

8.3. The council will arrange with the council's banks and investment providers for the sending of a copy of each statement of account to the Chairman of the council at the same time as one is issued to the Clerk or RFO.

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

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

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

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

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

9. Income

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

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

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

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

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

9.6. The origin of each receipt shall be entered on the paying-in slip.

9.7. Personal cheques shall not be cashed out of money held on behalf of the council.

9.8. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.

9.9. Where any significant sums of cash are regularly received by the council, the RFO shall take such steps as are agreed by the council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.

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

10. Orders for work, goods and services

10.1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.

10.2. Order books shall be controlled by the RFO.

10.3. All members and officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three

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or more quotations or estimates from appropriate suppliers, subject to any de minimis provisions in Regulation 11.1 below.

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

10.5. The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the minutes can record the power being used.

11. Contracts

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

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

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

ii. for specialist services such as are provided by legal professionals acting in disputes;

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

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

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

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

b) Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 ("the Regulations") which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations[2].

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

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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)[3].

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

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

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

g) Any invitation to tender issued under this regulation shall be subject to Standing Orders[ ], [4][insert reference of the council's relevant standing order] and shall refer to the terms of the Bribery Act 2010.

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

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

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

[3] Thresholds currently applicable are:
a) For public supply and public service contracts 209,000 Euros (£181,302)
b) For public works contracts 5,225,000 Euros (£4,551,413)

[4] Based on NALC's Model Standing Order 18d ©NALC 2018

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

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

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

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

[13. Stores and equipment]

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

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

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

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

14. Assets, properties and estates

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

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

14.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each

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case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

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

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

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

15. Insurance

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

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

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

15.4. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to council at the next available meeting.

15.5. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined [annually] by the council, or duly delegated committee.

16. [Charities]

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

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RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document.]

17. Risk management

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

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

18. Suspension and revision of Financial Regulations

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

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

The Model Financial Regulations templates were produced by the National Association of Local Councils (NALC) in July 2019 for the purpose of its member councils and county associations. Every effort has been made to ensure that the contents of this document are correct at time of publication. NALC cannot accept responsibility for errors, omissions and changes to information subsequent to publication.

LOGGERHEADS PARISH COUNCIL
RESERVES POLICY

Approved by Council: October 2022
Date of Review: May 2026

1. Purpose

1.1 Loggerheads Parish Council (LPC) is required to maintain adequate financial reserves to meet the needs of the organisation. The purpose of this policy is to set out how the Council will determine and review the level of reserves.

1.2 Section 31A of the Local Government Finance Act 1992 require local authorities to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement. However, there is no specified minimum level of reserves that an authority should hold and it is the responsibility of the Responsible Financial Officer (RFO) to advise the Council about the level of reserves and to ensure that there are procedures for their establishment and use.

1.3 Reviewing the Council's finances is part of the budgeting and year end accounting procedures and identifies planned and unplanned expenditure items and thereby indicates an appropriate level of Reserves.

2. Types of Reserves

Reserves can be categorised as general or ear-marked. Earmarked Reserves can be held for several reasons and are intended to be restricted for that agreed use. General Reserves are funds that do not have any restrictions as to their use. These Reserves can be used to smooth the impact of uneven cash flows, offset the budget requirement, if necessary, or can be held in case of unexpected events or emergencies.

2.1 Earmarked Reserves

Earmarked reserves will be established on a "needs" basis, in line with anticipated requirements. Any decision to set up a reserve must be made by the Council. Expenditure from reserves can only be authorised by the Council.

Earmarked reserves can be held for several reasons:

- Renewals – to enable the council to plan and finance an effective programme of equipment replacement and planned property maintenance. These reserves are a mechanism to smooth expenditure so that a sensible replacement programme can be achieved without the need to vary budgets.
- Carry forward – of underspend on an identified project which cannot be spent in the budget year. Reserves are used as a mechanism to carry forward these resources.

- Insurance reserve – to enable the Council to meet the excesses of claims not covered by insurance.
- Other ring fenced reserves may be set up from time to time to meet known or predicted liabilities.

Earmarked Reserves will not be held to fund ongoing expenditure. This would be unsustainable as, at some point, the reserves would be exhausted. To the extent that reserves are used to meet short term funding gaps, they will be replenished in the following year. However, earmarked reserves that have been used to meet a specific liability would not need to be replenished, having served the purpose for which they were originally established.

3.2 General Reserves

The level of general reserves is a matter of judgement and so this policy does not attempt to prescribe an overall level. However, the current level of General Reserves to be held by the council is targeted to be at least 3 months and no more than 12 months of the annual critical expenditure figure (between £11250 and £43500). The primary means of building general reserves will be through an allocation from the annual budget. This will be in addition to any amounts needed to replenish reserves that have been consumed in the previous year.

If in extreme circumstances general reserves were exhausted due to major unforeseen spending pressures within a particular financial year, the Council would be able to draw down from its earmarked reserves to provide short term resources.

The Council is increasingly responsible for land (including play equipment and trees) and employment of staff. Even at times when extreme pressure is put on the Council's finances the Council must keep a minimum balance, sufficient to pay three month's salaries to staff, in General Reserves at all times.

4. Opportunity Cost of Holding Reserves

4.1 In addition to allowing the Council to manage unforeseen financial pressures and plan for known or predicted liabilities, there is a benefit to holding reserves in terms of the interest earned on funds which are not utilised. This investment income is fed into the budget strategy.

4.2 However, there is an "opportunity cost" of holding funds in reserves, in that these funds cannot then be spent on anything else. As an example, if these funds were used to repay debt the opportunity cost would equate to the saving on the payment of interest and the minimum revenue provision, offset by the loss of investment income on the funds. However, using reserves to pay off debt in this way would leave the Council with no funds to manage unexpected risks nor provide a mechanism to fund the planned expenditure for which the reserves were earmarked.

4.3 Given the opportunity costs of holding reserves, it is critical that reserves continue to be reviewed each year as part of the budget process to confirm that they are still required and that the level is still appropriate.

AGENDA ITEM 16(a)

Report Statement

Report Purpose: To consider the future direction of the Community Newsletter

Version Control: V1

Author(s): Parish Clerk

1. Report Summary

The report outlines the background of the Community Newsletter and identifies opportunities for presenting Parish news in alternative formats.

2. Position

The Parish Council has produced the Community Newsletter for the last 15 years with the assistance of residents writing the copy, and in previous years the distribution. The Newsletter has would seem to have remained largely unchanged and predominantly consists of news from Community Groups, Wellbeing Walks and contact information for the Parish Council – but rarely any other Parish Council related news items.

In 2022, the Council to deliver four editions of the Community Newsletter on a quarterly basis – two in electronic format, and two in hard copy format.

In a 2022 report from Ofcom, it stated that news is accessed through four platforms – Television; Internet; Radio; and Newspapers.

Between 2018 – 2022, Television has seen a year-on-year decrease from 81% down to 75%; Internet has remained steady year-on-year between 64% – 66%; Radio has seen a year-on-year decrease from 45% down to 41%; and Newspapers has seen a year-on-year decrease from 51% down to 38% in terms of reaching people over the age of 16+.

Between 2020 – 2022, Television has seen a decrease from 79% down to 74%; Internet has remained steady between 65% - 66%; Radio has seen a decrease from 44% down to 40%; and Newspapers has seen a decrease from 40% down to 24% in terms of reaching people over the age of 16+.

This evidently shows that Television, Radio and Newspapers are not the ways in which people are accessing news, even at a localised level, but the Internet (social media) is.

3. Financial Impact

In respect of the most recent edition, dated March 2023, the total cost for producing 2,500 copies and distribution by Royal Mail was in the amount in the region of £1,100.00.

For 2023 - 2024, the total cost of producing and distributing Newsletters is estimated to be an amount in the region of £2,200.00 – with the total cost of production estimated to be an amount of £1,040; with the total cost of distribution estimated to be an amount of £1,160.00.

There is also a risk that distribution through Royal Mail was not actually achieved within

the Loggerheads Parish boundary – and in order to ensure that it is – the overall cost of distribution for 2023 – 2024 is estimated to be an amount of £1,960.00 (which is an increase of £950.00 on the estimate above). In that case, the total cost for the production and distribution of Newsletters in 2023 – 2024 is estimated to be £3,000.00.

4. Conclusions

Print media in 2023 is evidenced to be less impactful than digital media.

5. Considerations Sought

- To consider the Community Newsletter becoming entirely electronic, and a virement of any residual funds to other budget items of reserves – at no further cost.

- To consider producing a reduced number of copies with more targeted output – at a further cost of £52.00.

- To consider transitioning to one annual publication delivered to every household in the Parish – at an estimated cost of £1,520.00.