Loggerheads Parish Council
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In attendance: Cllrs Beales, Butterworth, Coulson, Fox, Hodgkins, Lee, Love, Roberts, Sheard, Swan, Swetman Wellard

MINUTES OF THE FINANCE AND GENERAL PURPOSES MEETING HELD ON MONDAY 14TH AUGUST 2023

1. To receive and consider apologies for absence

   Apologies were received from Cllr Henshaw.

2. To note declarations of Members' interests

   There were no declarations of Member's interests.

3. To approve and sign the minutes of the Finance and General Purposes Committee meeting held on Monday 10th July 2023

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

4. Public Question Time

   There were no Members of the Public in attendance.

5. To note the year-to-date financial position for the Parish Council **(attached)**

   Noted

6. To receive a report from the Member Auditors – **Cllrs Sheard and Wellard**

   Cllrs Sheard and Wellard provided the meeting with a verbal update in relation to the most recent Member Audit which was carried out at the beginning of July. The financial records for quarter one were found to be in good order. It is intended to conduct further Member Audits on a quarterly basis.

7. To consider matters relating to finance, and make a recommendation to Full Council

   a. To consider matters relating to the budget for the financial year 2024/25

      The meeting discussed the draft budget proposal for the financial year 2024/25.

      Overall, three amendments were made to budget line items for Grounds Maintenance (£9,000), Parish Events (£2,000) and SIDs (Speed Indication Devices) (£4,200). As a result of those amendments the overall budget proposal for 2024/25 results in the amount of £135,119.36 – which would result in a precept

of £66.30 per Band D household for the year – or a cost of £0.18 per day per Band D household.

8. To consider the following grant applications, and make a recommendation to Full Council: -

   a. Loggerheads Craft and Chat Group - £221.62

   Resolved: To award the Loggerheads Craft and Chat Group a grant of £180.00.

11. To consider the following governance documents: -

   a. Financial Regulations

   Resolved: To recommend the amended Financial Regulations to Full Council.

   b. Reserves Policy

   Resolved: To recommend the amended Reserves Policy to Full Council.

   c. ICO Publication Scheme

   Resolved: To recommend adoption of the ICO Publication Scheme to Full Council.

12. To consider matters relating to communications

   NONE

13. To consider matters relating to Parish Events

   NONE

14. 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, an element of outstanding negotiations has since been concluded, which means that both the lease and sublease can now be progressed.

   b. Loggerheads Library

      The Parish Council officially became the recognised Delivery Partner for the Loggerheads Library Service on Friday 7th July 2023.

      A meeting took place on Monday 14th August 2023 between the County Council, Parish Council and Library Volunteers – and it is anticipated that further such meetings will take place on a bi-monthly basis.

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

   Noted

Chair: Cllr M. Lee
Clerk: B. Minshall

Close of Meeting: 19:45pm

Signed…….

Loggerheads Parish Council
Net Position by Cost Centre and Code

Cost Centre Name

Administration			Receipts		Payments		Current Balance
Code	Title	Bal. B/Fwd.	Budget	Actual	Budget	Actual	Budget
1	Payroll				36,000.00	9,413.56	26,586.44
2	Payroll Admin				300.00	144.02	155.98
3	Grounds Maintenance Offi				18,000.00	2,567.51	15,432.49
5	Consultancy and Legal Ad				2,000.00		2,000.00
6	Expenses				300.00	338.10	-38.10
9	Information Technology				4,000.00	4,033.15	-33.15
10	Insurance and Audit				2,000.00	1,774.45	225.55
13	Room Hire				400.00		400.00
15	Subscriptions				1,000.00	1,061.58	-61.58
16	Training				1,000.00		1,000.00
17	Utilities				1,000.00	126.19	873.81
20	Pension					903.96	-903.96
21	Council Tax Support Grant			2,408.00			2,408.00
23	Bank Charges					115.83	-115.83
24	Tax and NI					735.23	-735.23
25	Data Protection Registratic					35.00	-35.00
26	Phone/Internet poss IT					147.79	-147.79
				£2,408.00	**66,000.00**	**£21,396.37**	**47,011.63**

Capital Borrowing			Receipts		Payments		Current Balance
Code	Title	Bal. B/Fwd.	Budget	Actual	Budget	Actual	Budget
11	Burntwood Loan Repayme				1,600.00		1,600.00
					1,600.00		**1,600.00**

General			Receipts		Payments		Current Balance
Code	Title	Bal. B/Fwd.	Budget	Actual	Budget	Actual	Budget
4	Allotments				1,100.00	1,090.00	10.00
12	Parish Events				1,000.00	685.00	315.00
14	Speed Indication Devices				2,100.00		2,100.00
					4,200.00	**£1,775.00**	**2,425.00**

Grounds Maintenance			Receipts		Payments		Current Balance
Code	Title	Bal. B/Fwd.	Budget	Actual	Budget	Actual	Budget
8	Grounds Maintenace				8,000.00	19,784.35	-11,784.35
					8,000.00	**£19,784.35**	**-11,784.35**

Income			Receipts		Payments		Current Balance
Code	Title	Bal. B/Fwd.	Budget	Actual	Budget	Actual	Budget
18	Income			17,812.48			17,812.48
19	Precept			94,000.00			94,000.00
22	Bank Interest			154.55			154.55
				£111,967.03			**111,967.03**

Section 137			Receipts		Payments		Current Balance
Code	Title	Bal. B/Fwd.	Budget	Actual	Budget	Actual	Budget
7	Grants				10,000.00	900.00	9,100.00
					10,000.00	**£900.00**	**9,100.00**

NET TOTAL			**£114,375.03**	**89,800.00**	**£43,855.72**	**160,319.31**

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

BUDGET PLANNING 2024 - 25

	2023 - 2024	2024 - 2025	VAR
Payroll	36,000.00	55,000.00	(19,000.00)
Tax and NI	0.00	11,800.00	(11,800.00)
Pension	0.00	4,000.00	(4,000.00)
Payroll Admin	300.00	300.00	0.00
Grounds Maintenance Officer	18,000.00	0.00	18,000.00
Allotments	1,100.00	1,100.00	0.00
Consultancy & Legal	2,000.00	2,000.00	0.00
Expenses	300.00	2,000.00	(1,700.00)
Grounds Maintenance	8,000.00	7,400.00	600.00
IT / Stationery / Printing	4,000.00	6,300.00	(2,300.00)
Insurance / Audit	2,000.00	3,000.00	(1,000.00)
Loan Repayment	1,600.00	1,600.00	0.00
Loan Repayment	2,500.00	0.00	2,500.00
Parish Events	1,000.00	10,000.00	(9,000.00)
Play Equipment	0.00	16,000.00	(16,000.00)
Room Hire	400.00	400.00	0.00
S137 Grants	10,000.00	10,000.00	0.00
SIDs	2,100.00	6,000.00	(3,900.00)
Subscriptions	1,000.00	2,300.00	(1,300.00)
Training	1,000.00	2,000.00	(1,000.00)
Utilities	1,000.00	1,000.00	0.00
TOTAL	**92,300.00**	**142,200.00**	(49,900.00)
	93,419.36		
	94,000.00		

EARMARKED RESERVES	
Loggerheads Library	1,000
Elections	4,000
TOTAL	5,000

INCOME	
Allotments	660.00
Burntwood	800.00
Council Tax Support Grant	2,408.00
Wayleave	12.64
TOTAL	**3,880.64**

TOTAL REQUIRED	**143,319.36**

Precept 2023/24	46.12365064	
		24.19988224
Precept 2024/25	70.32353288	

AGENDA ITEM 8(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 £221.62.

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	£0
SASHES	£25.99	£25.99
CROWN X 2	£27.14	£27.14
ADVERTISING BANNER	£43.49	£43.49
LEAFLET PRINTING	£100	£50
GARLANDS	£35.00	£0
Grand Totals	**£325.72**	**£221.62**

5. **Income and Other Funding**

Funder	Date of Application	Status
None	None	None

6. **Considerations**

- To consider awarding a grant in the amount of £221.62

- Loggerheads Craft and Chat Group 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 a grant from Loggerheads Parish Council in June 2022

AGENDA ITEM 8(a)

Additional Information: -

- Further to my earlier email, you indicated that the …***"annual Craft and Sparkle event to raise funds for the Craft and Chat group and other community groups"…*** - can you please identify the ***"…other community groups…"*** which are intended to benefit from this event?

  Any community groups who book a stall at 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 Finance and General Purposes 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 December each year including any proposals for revising the forecast.

3.2. The RFO must each year, by no later than December, 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 all committees 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 £1,000; or
- the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items up to £1,000.

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 December 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 £1,000. 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 15% of the budget.

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

5. Banking arrangements and authorisation of payments

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

5.2. The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to council. The council shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the council. The approved schedule shall be ruled off and initialled by the Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was

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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;

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

c) fund transfers within the councils banking arrangements up to the sum of £5,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council.

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.

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

5.8. 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

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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.

6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council or committee shall be signed by two members of council 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 at the next convenient meeting.

6.7. If thought appropriate by the council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable direct debit provided that the instructions are signed by two members and any payments are reported to council

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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 and RFO shall be appointed as the Service Administrator. The bank mandate approved by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be

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instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.

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

6.17. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by the Clerk and RFO and two Members. 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 RFO and will also be restricted to a single transaction maximum value of £1,000 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 following advice from the Finance and General Purposes Committee. Transactions and purchases made will be reported to the Council and authority for topping-up shall be at the discretion of the Council.

6.20. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the 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 and RFO (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.

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

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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 following advice from the Personnel 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.

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.

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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 Clerk and RFO.

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

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

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

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

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

9. Income

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

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

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

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

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

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

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

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

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

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

10. Orders for work, goods and services

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

10.2. Order books shall be controlled by the RFO.

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

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

10.5. The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, 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;

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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].

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.

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[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

[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)

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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 £5,000 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.

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 15% 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.

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

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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 £1,000.

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

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

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

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

15. Insurance

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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 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 and 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 and 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.

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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:
Date of Review: May 2026

1. Introduction

Loggerheads Parish Council is required to maintain adequate financial reserves to meet the needs of operational and financial security. The purpose of this policy is to set out how the Council will determine and review the level of reserves.

The Joint Panel on Accountability and Governance Practitioners Guide (JPAG) (March 2020) advises:

"As with any financial entity, it is essential that authorities have sufficient reverses (Earmarked and General) to finance both its day-to-day operations and future plans. It is important, however, given that its funds are generated from taxation/public levies that such reserves are not excessive."

Sections 32 and 43 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. There are no specific minimum level of reserves which an authority should hold, and it is the responsibility of the Responsible Financial Officer to advise the Parish Council about the level of reserves and to ensure that there are procedures for their establishment and use.

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

2. Types of Reserves

Reserves can be categorised as general or earmarked.

2.1 General Reserves

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 requirements, if necessary, or can be held in case of unexpected events or emergencies. Setting the level of General Reserves is agreed with the Annual Budget

JPAG advises:

"The generally accepted recommendations with regard to the appropriate minimum level of a Smaller Authority's General Reserve is that is should be maintained between three (3) and twelve (12) months Net Revenue Expenditure

(NRE)"

"The smaller the authority, the closer the figure should be to 12 months NRE, the larger the authority the nearer to 3 months. In practice any authority with an NRE in excess of £200,000 should plan on 3 months equivalent"

The primary means of building General Reserves will be through a reallocation of funds and allocation from the annual budget. This will be in addition to any amounts needed to replenish reserves which have been spent in the previous year. If in extreme circumstances General Reserves are exhausted due to major unforeseen spending pressure within a particular financial year, the Parish Council would be able to draw down from its EMRs to provide short term resources.

The Council is increasingly responsible to 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 months salaries to staff, in General Reserves at all times.

2.2 Earmarked Reserves

Earmarked Reserves must be held for a genuine and intended purpose and their level should be subject to annual review and justification. 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 should be separately identified within the account to prevent queries from internal and external auditors.

EMRs are held for several reasons and shall only be used for the purpose for which they were created.

- Renewals – to enable the planning and financing of an effective program of equipment replacement and property maintenance/refurbishment. The funds required are built up incrementally over several years when taking into account asset conditions and asset lifecycles. They are a mechanism to smooth expenditure without the need to vary the budgets.
- Carry forward of underspend on an uncompleted project – expenditure committed to a project but not spent in the budget year. Reserves can be used as a mechanism to carry forward those resources.
- Developer contributions – proceeds from developers which can only be used for specified purposes.
- Other Ear Reserves – these may be set up from time to time to meet known or predicted liabilities.

When the purpose of an Earmarked Reserve become obsolete, or where there is an over provision of funds, the excess may, on approval of the Parish Council be transferred to other budget headings within the revenue budget, to General Reserves or to one or more other Earmarked Reserves.

Earmarked Reserves will be established on a "needs" basis in line with anticipated requirements and these are to be reviewed annually when the budget is agreed.

Any decision to set up an Earmarked Reserve must be approved by Parish Council. If the Earmarked Reserve are used to meet short term funding gaps, they must be replenished in the following financial year. However, Earmarked Reserves which have been used to meet a specific liability would not need to be

replenished, after having served the purpose for which they were originally set up.

3. Management and Control of Reserves

Movement in Earmarked Reserves and General Reserves shall be reported to the Parish Council as part of the quarterly Budget to Actual Report and at monthly meetings where required. The use of Reserves shall be approved by the Parish Council.

The level of General Reserves shall be reviewed on an annual basis during the annual budgetary review and agreed by the Parish Council. The minimum level of General Reserves shall be recommended to the Parish Council by the Responsible Finance Officer. This will form part of the recommendations for the Annual Budget request by the Parish Council.

The current level of General Reserves to be held by the Council is set at equal to between three and six months of predicted expenditure.

Earmarked Reserves shall be reviewed on an individual basis. This review will be undertaken as part of the Annual Budgetary Review. Approval for the creation, amendment, cessation or continuation of Earmarked Reserves will be given by the Parish Council.

Model publication scheme

Freedom of Information Act

This model publication scheme has been prepared and approved by the Information Commissioner. It may be adopted without modification by any public authority without further approval and will be valid until further notice.

This publication scheme commits an authority to make information available to the public as part of its normal business activities. The information covered is included in the classes of information mentioned below, where this information is held by the authority. Additional assistance is provided to the definition of these classes in sector specific guidance manuals issued by the Information Commissioner.

The scheme commits an authority:

- To proactively publish or otherwise make available as a matter of routine, information, including environmental information, which is held by the authority and falls within the classifications below.
- To specify the information which is held by the authority and falls within the classifications below.
- To proactively publish or otherwise make available as a matter of routine, information in line with the statements contained within this scheme.
- To produce and publish the methods by which the specific information is made routinely available so that it can be easily identified and accessed by members of the public.
- To review and update on a regular basis the information the authority makes available under this scheme.
- To produce a schedule of any fees charged for access to information which is made proactively available.
- To make this publication scheme available to the public.
- To publish any dataset held by the authority that has been requested, and any updated versions it holds, unless the authority is satisfied that it is not appropriate to do so; to publish the dataset, where reasonably practicable, in an electronic form that is capable of re-use; and, if any information in the dataset is a relevant copyright work and the public

authority is the only owner, to make the information available for re-use under the terms of the Re-use of Public Sector Information Regulations 2015, if they apply, and otherwise under the terms of the Freedom of Information Act section 19.
The term 'dataset' is defined in section 11(5) of the Freedom of Information Act. The term 'relevant copyright work' is defined in section 19(8) of that Act.

Classes of information

Who we are and what we do.
Organisational information, locations and contacts, constitutional and legal governance.

What we spend and how we spend it.
Financial information relating to projected and actual income and expenditure, tendering, procurement and contracts.

What our priorities are and how we are doing.
Strategy and performance information, plans, assessments, inspections and reviews.

How we make decisions.
Policy proposals and decisions. Decision making processes, internal criteria and procedures, consultations.

Our policies and procedures.
Current written protocols for delivering our functions and responsibilities.

Lists and registers.
Information held in registers required by law and other lists and registers relating to the functions of the authority.

The services we offer.
Advice and guidance, booklets and leaflets, transactions and media releases. A description of the services offered.

The classes of information will not generally include:

- Information the disclosure of which is prevented by law, or exempt under the Freedom of Information Act, or is otherwise properly considered to be protected from disclosure.
- Information in draft form.
- Information that is no longer readily available as it is contained in files that have been placed in archive storage, or is difficult to access for similar reasons.

The method by which information published under this scheme will be made available

The authority will indicate clearly to the public what information is covered by this scheme and how it can be obtained.

Where it is within the capability of a public authority, information will be provided on a website. Where it is impracticable to make information available on a website or when an individual does not wish to access the information by the website, a public authority will indicate how information can be obtained by other means and provide it by those means.

In exceptional circumstances some information may be available only by viewing in person. Where this manner is specified, contact details will be provided. An appointment to view the information will be arranged within a reasonable timescale.

Information will be provided in the language in which it is held or in such other language that is legally required. Where an authority is legally required to translate any information, it will do so.

Obligations under disability and discrimination legislation and any other legislation to provide information in other forms and formats will be adhered to when providing information in accordance with this scheme.

Charges which may be made for information published under this scheme

The purpose of this scheme is to make the maximum amount of information readily available at minimum inconvenience and cost to the public. Charges made by the authority for routinely published material will be justified and transparent and kept to a minimum.

Material which is published and accessed on a website will be provided free of charge.

Charges may be made for information subject to a charging regime specified by Parliament.

Charges may be made for actual disbursements incurred such as:

- photocopying
- postage and packaging
- the costs directly incurred as a result of viewing information

Charges may also be made for information provided under this scheme where they are legally authorised, they are in all the circumstances, including the general principles of the right of access to information held by public authorities, justified and are in accordance with a published schedule or schedules of fees which is readily available to the public.

Charges may also be made for making datasets (or parts of datasets) that are relevant copyright works available for re-use. These charges will be in accordance with the terms of the Re-use of Public Sector Information Regulations 2015, where they apply, or with regulations made under section 11B of the Freedom of Information Act, or with other statutory powers of the public authority.

If a charge is to be made, confirmation of the payment due will be given before the information is provided. Payment may be requested prior to provision of the information.

Written requests

Information held by a public authority that is not published under this scheme can be requested in writing, when its provision will be considered in accordance with the provisions of the Freedom of Information Act.

Publication Scheme Information Guide

Class 1 – Who we are and what we do

Information to be Published	How the Information Can be Obtained	Cost (Hard Copies Only)
Where to find us Location and map	Hard Copy Website	Free
Committee Structure Current only	Hard Copy Website	£0.20 per page
Council and Committee Membership	Hard Copy Website	£1.00
Contact Details for Councillors	Hard Copy Website	Free
Officer Management Structure	Hard Copy Website	£0.20 per page
Contact Details for Parish Clerk and Officer	Hard Copy Website	Free
Ward Details	Hard Copy Website	Free
Council and Committee Terms of Reference	Hard Copy Website	£1.00
Calendar of Events	Hard Copy Website	Free
Calendar of Meetings	Hard Copy Website	Free

Class 2 – What we spend and how we spend it

Information to be Published	How the Information Can be Obtained	Cost (Hard Copies Only)
Financial Regulations Current Only	Hard Copy Website	£1.00
Standing Orders Current Only	Hard Copy Website	£1.00
Approved Budget (Including Balances and Precept) Current and 3 previous years	Hard Copy Website	£1.00 each
Approved Budget and Precept (One Page Summary)	Website	Free
Procurement Policy Current Only	Hard Copy Website	£1.00
S137 Grants Policy	Hard Copy Website	Free
Pensions and Pensions Discretion Policy (Where Applicable)	Hard Copy Website	£1.00
Annual Return Form and Report by Auditor Current or Previous 3 years	Hard Copy Website	£1.00 each
Annual Accounts Current or previous 3 years	Hard Copy Website	£1.00 each
Grants Received	Hard Copy Website	£1.00
Grants Given Current or previous 3 years	Hard Copy	£1.00 each
List of current contracts awarded and value of contract	Hard Copy Website	£1.00

Class 3 – What our priorities are and how we are doing

Information to be Published	How the Information Can be Obtained	Cost (Hard Copies Only)
External Audit Report Current or previous 3 years	Hard Copy Website	£1.00 each
Internal Audit Report Current or previous 3 years	Hard Copy Website	£1.00 each

Class 4 – How we make decisions

Information to be Published	How the Information Can be Obtained	Cost (Hard Copies Only)
Monthly Meeting Schedules	Hard Copy Website	Free
Data Protection Policy	Hard Copy Website	£1.00
Minutes of Annual Parish Meeting Current and Previous Year	Hard Copy Website	£0.20 each
Calendar of Meetings	Hard Copy Website	Free
Agendas of Meetings Current and previous 3 years	Hard Copy Website	£1.00 each
Minutes of Meetings Current and 3 previous years	Hard Copy Website	£1.00 each
Responses to Consultation Papers	Hard Copy Website	£1.00
Responses to Planning Applications	Hard Copy Website	£0.20
Byelaws (Where Applicable)	Hard Copy	£1.00 each

Class 5 – Our Policies and Procedures

Information to be Published	How the Information Can be Obtained	Cost (Hard Copies Only)
Accessibility Statement	Hard Copy Website	£1.00
Co-option Policy	Hard Copy Website	£1.00
Code of Conduct	Hard Copy Website	£1.00
Communications Policy	Hard Copy Website	£1.00
Complaints Procedure	Hard Copy Website	£1.00
Data Protection Policy	Hard Copy Website	£1.00
Data Retention Policy	Hard Copy Website	£1.00
Disciplinary Procedure	Hard Copy Website	£1.00
Equality and Diversity Policy	Hard Copy Website	£1.00
Financial Regulations	Hard Copy Website	£1.00
GDPR Privacy Notice	Hard Copy Website	£1.00
Health and Safety Policy	Hard Copy Website	£1.00
Neighbourhood Plan	Hard Copy Website	£1.00
Neighbourhood Plan Monitoring Report	Hard Copy Website	£1.00
Protocol to Mark the Death of a Senior Figure	Hard Copy Website	£1.00
Recruitment Policy	Hard Copy Website	£1.00
Reserves Policy	Hard Copy Website	£1.00
Safeguarding Policy	Hard Copy Website	£1.00
Social Media Policy	Hard Copy Website	£1.00
Standing Orders	Hard Copy Website	£1.00
Terms of Reference	Hard Copy Website	£1.00
Training and Development Policy	Hard Copy Website	£1.00
Volunteers Policy	Hard Copy Website	£1.00

Class 6 – Lists and Registers

Information to be Published	How the Information Can be Obtained	Cost (Hard Copies Only)
Members Declaration of Acceptance of Office	Hard Copy	£0.20 each
Assets Register	Hard Copy	£10.00
Risk Register	Hard Copy	£10.00
Register of Members' Interests	Hard Copy Website	£1.00 each

Class 7 – The services we offer

Information to be Published	How the Information Can be Obtained	Cost (Hard Copies Only)
Allotments	Hard Copy Website	£0.20
Play Areas	Hard Copy Website	£1.00 each
Winter Gritting	Hard Copy Website	£1.00

Schedule of Charges

Type of Charge	Description	Basis of Charge
Disbursement Cost	Printing - £0.20 per page	Use of Council Resources
	Photocopying - £0.20 per page	Use of Council Resources
	Postage	Actual cost of Royal Mail Standard 2nd Class

Contact Details: -

Address:	Parish Clerk, Loggerheads Parish Council, Loggerheads Community Fire Station, Market Drayton Road, Loggerheads Shropshire TF9 4EZ
Telephone:	01630 673426
Email:	clerk@loggerheads-pc.gov.uk