
Finance and Audit Committee

You are hereby summoned to attend the Finance and Audit Committee Meeting of Cirencester Town Council, to be held at the C-Hub, 2nd Floor, Bingham House, Dyer Street, Cirencester on Tuesday 17th October 2023 at 9.30am



Andrew Tubb, Chief Executive Officer
11th October 2023

Agenda

1. **Apologies (9.30am)**
To receive and consider approval of the apologies presented.
2. **Declarations of Interest (9.31am)**
To receive declarations of interest and to note any dispensations which have been approved.
(Members are reminded to declare pecuniary or non-pecuniary interests relating to any item on the agenda in accordance with Cirencester Town Council's Code of Conduct.)
3. **Notes of the Meeting (9.32am)**
To approve the Notes of the Finance and Audit Group meeting held on 6th June 2023, as an accurate record.
4. **Matters Arising (9.35am)**
To consider any matters arising not covered elsewhere on the Agenda.
5. **Public Participation (Standing Order 68 refers) (9.40am)**
If a member of the public wishes to speak at the meeting, or would like to submit correspondence they are asked to notify the Chief Executive Officer in advance and no later than 5pm on the day before the meeting. For the purpose of public speaking, a member of the public is defined as someone who lives, has a business or represents an organisation within the electoral boundary of Cirencester. Members of the public who wish to submit a written question for inclusion as part of public participation may do so at any time.
6. **List of Payments (9.50am)**
To receive and note the list of payments for the period 1st May 2023 to 31st August 2023.
7. **Income and Expenditure Update and Variance Report (9.55am)**
To receive and note the income and expenditure update and variance report for the period April 2023 to September 2023.
8. **Bank Reconciliation Appointment (10am)**
To appoint a member of the Finance and Audit Committee to check and sign the monthly bank reconciliation statements, up to and including the Annual Meeting of the Council in May 2024.
9. **RFO Work Programme 2023-24 (10.05am)**
To receive and note progress relating to the RFO's work programme for 2023-24.

10. Finance and Audit Work Programme 2023-24 (10.10am)

To receive and note progress relating to the Finance and Audit Work Programme 2023-24:

- 10.1 to carry out a review of the systems of internal control in March 2024;
- 10.2 to carry out a risk management review for recommendation to Council in June 2024;
- 10.3 to consider and approve the awarding of grants for 2023-24;
- 10.4 to consider the draft budget proposals and medium-term financial plan for recommendation to Council in November 2023;
- 10.5 to ensure that the financial regulations and RFO work programme are up-to-date and fit for purpose;
- 10.6 to carry out a financial impact assessment, including issues relating to the level of general reserves.

11. Community Infrastructure Levy Annual Report 2022-23 (10.15am)

To receive and note the CIL Annual Report submitted to Cotswold District Council.

12. External Audit Report 2022-23 (10.20am)

To receive and note the external audit report for 2022-23 and to consider actions for recommendation to Council.

13. Internal Audit Report 2023-24 (10.25am)

To note that the interim internal audit for 2023-24 was undertaken on the 10th of October with the report and any recommendations being reported directly to Council in November.

14. Grant Support 2023- 24 (10.30am)

To consider and approve the grant applications for 2023-24 funding.

15. Budget Estimates 2024-25 (10.45am)

To consider and approve the budget estimates for recommendation to Council in respect of 2024-25.

16. Medium Term Financial Plan 2024-25 (11am)

To consider and approve the medium-term financial plan for the period beyond 2024-25 for recommendation to Council.

17. NALC Model Financial Regulations Consultation (11.15am)

To consider and approve a response to NALC's (National Association of Local Council's) Model Financial Regulations Consultation.

18. All-Member Briefing and Wider Communication (11.20am)

To consider and agree key items to be included in the all-member briefing note and any matter for wider communication via social media.

19. Correspondence (11.21am)

Any other correspondence received in accordance with Standing Orders and the role and remit of the Finance and Audit Committee.

Notes & Information

1. All reports referred to, including recommendations, are available online at www.cirencester.gov.uk or on request via email at info@cirencester.gov.uk
2. This meeting may be filmed by the Council for live and/or subsequent broadcast online at <https://www.youtube.com/channel/UCrNizX0bVb7HpmZZn5XtlwA> At the start of the meeting, the Chair will confirm if all or part of the meeting will be filmed. The footage will be on the YouTube channel indefinitely and may be used for training purposes within the Council. If you make a representation to the meeting you will be deemed to have consented to be filmed. By entering the meeting room, you are also consenting to be filmed and to the possible use of those images and sound recordings for webcasting and/or training purposes.
3. You can join us live via the Town Council's YouTube channel or you can watch the recording afterwards.
4. Members of the public are welcome to submit questions under public participation, in advance of the meeting via email, info@cirencester.gov.uk
5. Follow us on Facebook, Twitter and Instagram.

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CIRENCESTER TOWN COUNCIL

NOTES of a Meeting of the Finance and Audit Group held on Tuesday 6th June 2023, via Zoom

PRESENT: Councillor Sabrina Dixon, Councillor Jenny Hincks, Councillor Andy Jopp, Councillor Sarah Orr, Councillor Andrea Pellegram and Councillor Nigel Robbins.

1. **Chair of the Meeting**
Cllr Jenny Hincks was appointed to Chair the meeting.
2. **Apologies**
None.
3. **Declarations of Interest**
None were received.
4. **Appointment of a Vice-Chair**
Cllr Andy Jopp was appointed as Vice-Chair to serve up to the annual meeting of the Council in May 2024.
5. **Role and Remit**
The RFO provided an overview of the role and remit for Finance and Audit, including arrangements post-September when the Group is constituted as a Committee.
6. **Notes of Meeting**
Members received and approved the Notes of the Finance and Audit Group Meeting held on 7th March 2023.
7. **Matters Arising**
None.
8. **List of Payments**
The itemised list of payments for February, March and April 2023 were noted. The CEO responded to queries about the financial software the Council uses, diesel costs, and professional support. In addition, the CEO agreed to establish the background to paying the electricity costs for the lights at the Chantry.
9. **RFO Work Programme 2023-24**
The RFO work programme for 2023-24 was noted.
10. **Finance and Audit Work Programme 2023-24**
The Finance and Audit Work Programme for 2023-24 was approved as follows:
 - to carry out a review of the systems of internal control in March 2024
 - to carry out a risk management review for recommendation to Council in June 2024
 - to consider and approve the awarding of grants for 2023-24
 - to consider the draft budget proposals and medium-term financial plan for recommendation to Council in November 2023
 - to ensure that the financial regulations and RFO work programme are up-to-date and fit for purpose
 - to carry out a financial impact assessment, including issues relating to the level of general reserves



11. System of Internal Control Audit 2022-23

The audit was considered, which included the evidence required for responding to a wide range of questions relating to the precept, governance, compliance and budgetary control; further to consideration the audit was approved for recommendation to Council.

12. Risk Management Plan

The reviewed and updated Risk Management Plan was considered and approved for recommendation to Council; subject to additional clarification in respect of the cash handling review dated circa 2015 and reference to data protection circa 2020.

13. Financial Impact Assessment

The Finance and Audit Group noted the importance of undertaking a financial impact assessment and agreed the way forward as follows: 1. to consider to what extent the precept should be used to raise funds for major projects; alongside other sources of funding such as grants and public works loan, and partnership funding, 2. to estimate the impact and increase on tax base of the Steadings over the medium and longer term, 3. to consider the level of funding needed to meet day to day operational improvements required in the short term and which major projects will be a priority in the longer term and the timescale for this; that being the strategic capital programme.

The CEO agreed to prepare a briefing paper no later than August 2023 and would arrange an informal meeting to take place in September to discuss this and other finance and audit related matters in preparation for the formal Committee meeting in October.

It was noted that this work would include addressing the issue relating to the general reserves.

14. Invoice and Payment Systems Management

The processes and procedures relating to invoices and payments was noted.

15. Assets and Valuations

The Finance and Audit Group noted that the current fixed assets register had been reviewed and will be reported to Council in June; in addition, it was noted that the Council's broker was BHIB and that insurance provision will be reviewed ahead of renewal later this year, alongside a review of current valuations.

16. Internal Audit 2022-23

The RFO provided an update on the year-end internal audit, including concerns relating to the level of general reserves; in addition, it was noted that the auditor had completed and signed the Annual Internal Audit Report for 2022-23, which forms part of the annual return to the external auditor.

17. Year End Accounts and External Audit 2022-23

The year-end accounts and preparations for the external audit were noted. The CEO agreed to follow up on a query relating to the budget estimates and actual outturn figures in Table 1 of the accounts.

18. Grant Support 2023-24

The Finance and Audit Group considered and approved the timetable for the administration of grant support, as follows:

Friday 7th July: grant support information posted on website and social media and circulated through Ward Councillors and community groups.

Friday 8th September: grant application closing date.

Tuesday 17th October: grant applications considered and approved by the Finance and Audit Committee.



It was noted that there is £20,300 allocated by Council in 2023-24 for grants which includes a multi-year agreement of £1,000 to Cotswold Friends (final year = 2023-24) and a £753.75 grant to Baunton Parish Council. Also included within the allocation of £20,300 is £3,600 available for ward-based community projects. This is made up of £100 to each Ward Member to support events and projects in their respective ward and £250 is per ward for individuals and community groups to apply for. This funding is administrated on behalf of the Council by the Community Services Group.

Cllrs discussed consideration of two application rounds per annum and asked if the turnaround in respect of the decision-making process and issuing of funds could be streamlined.

19. All-Member Briefing and Wider Communication

It was agreed to raise awareness about the Ward and Community Grants; if a member has any queries about the Ward and Community Grants and would like to find out more, the Lead Officer to contact is Becky Coles, Community Services Manager.

20. Dates of Future Scheduled Meetings

The date of the next meeting is on Tuesday 17th October at 9.30am; this will be a committee meeting in person. Subject to availability, at the offices of Cotswold District Council. An informal pre-committee meeting briefing will be held at 9am.

Cirencester Town Council: Purchase Invoices and Direct payments for May 2023

Invoice Date	Supplier	Total	Cost Centre	Description
30/05/2023	ABBEY LOOS	£264	103	Toilets KSD - May
30/05/2023	ABBEY LOOS	£1,085	103	Toilets AG - May
22/05/2023	ACP	£56	102	LIC Stock - Magnets/Cards
03/05/2023	ALL STAR	£56	103	Allstar Fuel
10/05/2023	ALL STAR	£83	103	Allstar Fuel
24/05/2023	ALL STAR	£155	103	Allstar Fuel
31/05/2023	ALL STAR	£90	103	Allstar Fuel
26/04/2023	ALL STAR	£344	103	Allstar Diesel
03/05/2023	AMAZON	£18	105	Coronation - Cable Ties
22/05/2023	AMAZON	£13	102	Baby Changing Mat
09/05/2023	AMBER AUDIO	£1,558	105	Sound System - Coronation
17/05/2023	AMZON	£84	102	Refreshments
30/05/2023	AQUAID	£279	102	Annual Charges Water Cooler
30/05/2023	BAMBOO	£150	102	Cirencester Town Guide Advert
25/05/2023	BAUNTON PARISH COUNCIL	£754	138	Grant - Baunton Bus Shelter
15/05/2023	BNP Leasing	£535	111	BNP Leasing
18/05/2023	BNP Leasing	£342	111	BNP Leasing
28/05/2023	BNP Leasing	£394	111	BNP Leasing
01/05/2023	BRIGHT HR	£119	101	HR Software
25/05/2023	BXM MEDIA	£20	105	Web Hosting - NP
03/05/2023	C P JEFFRIES	£568	103	Plumbing - St Mich's
09/05/2023	CARBON FOOTPRINT	£2,280	105	Carbon Footprint Report
26/05/2023	CBCS	£663	102	Cleaning - May
01/05/2023	CHANDLERS	£553	103	Tractor Hire April 23
01/05/2023	CHANDLERS	£553	103	Tractor Hire May 23
23/05/2023	CHAPEL	£125	101	Health & Safety Support - June

			Cost	
Invoice Date	Supplier	Total	Centre	Description
04/05/2023	CHESTERTON COMMUNITY PROJECT	£134	138	Community Grant Funding
11/05/2023	CHAMBER OF COMMERCE	£400	101	Awards Tickets
22/05/2023	CITY MAPS	£50	102	LIC Stock - Map
30/05/2023	CLOTHES2ORDER	£417	103	Workwear/Uniform
15/05/2023	CORONA ENERGY	£19	131	Electricity - Market Place
31/05/2023	COTSWOLD ARCHAEOLOGY	£1,796	109	Archaeology Attendance Abbey T
04/05/2023	COTSWOLD FIRST AID	£320	105	First Aid cover - Coronation
10/05/2023	COTSWOLD MARKETS	£1,230	105	Food Vouchers
19/05/2023	COTSWOLD WOOLLEN	£68	102	Scarves - LIC Stock
12/05/2023	DCK ACCOUNTING	£299	101	Accounts Support
27/05/2023	DCK ACCOUNTING	£299	101	Accounting - Year End
31/05/2023	DCK ACCOUNTING	£774	101	Accounting Support - Year End
11/05/2023	ELAINE KEMP	£69	102	LIC Craft Sales - E Kemp
06/05/2023	ENERVEO	£270	114	Lighting Repair - AG
01/05/2023	ENZYGO	£1,620	101	Geo Survey Scout Hut
12/05/2023	ERMIN PLANT	£124	103	Security Fencing
12/05/2023	ERMIN PLANT	£78	103	Generator & Diesel
31/05/2023	ERMIN PLANT	£391	103	Plant Hire - Wood chipper
30/04/2023	ERMIN PLANT	£92	109	Rotovator 18/04/2023
14/04/2023	ERMIN PLANT	£68	109	Rotovator Hire 13/04/23
05/05/2023	EUROLINK CONNECT LTD	£1,149	102	Comm Services April-May
24/05/2023	FOXIT	£14	102	PDF Software
01/05/2023	GLEVUM SECURITY	£930	103	Locking Up Service Oct 22
01/05/2023	GLEVUM SECURITY	£930	103	Locking Up Sept
19/05/2023	Glos Pensions	£11,167	101	Glos Pension Scheme
01/05/2023	GRASSMATS LTD	£690	103	Rubber Grass Mats
30/05/2023	GRASSMATS LTD	£690	103	Rubber Mats for KSD
01/05/2023	HAILEY WOOD	£297	103	Amphitheatre Works
31/05/2023	Handelsbanken	£65	101	Charges May 2023

			Cost	
Invoice Date	Supplier	Total	Centre	Description
26/05/2023	HIGH SPEED TRAINING	£36	101	Staff training
19/05/2023	HMRC PAYE	£14,080	101	HMRC PAYE
24/05/2023	ICO	£35	102	Annual Fee
30/05/2023	ITEC	£106	102	Copier - May
23/05/2023	J C TYES	£326	102	4 x bulk bag soil
30/05/2023	J C TYES	£180	103	Top Soil SMP
31/05/2023	J C TYES	£360	103	Top Soil SMP
30/05/2023	J C TYES	£40	103	Sand & Cement - Bandstand AG
10/05/2023	JAMES SLATER CO	£630	105	Norman Arch Stage 4.1
10/05/2023	JAMES SLATER CO	£2,352	105	Abbey Grounds Toilets Stage 8
30/05/2023	JC TYES	£180	103	Top soil
30/05/2023	KJS	£2,350	101	Accounts Support - May
27/05/2023	Kubota Lease	£636	111	Kubota Lease
26/05/2023	Land Registry	£9	103	Searches
16/05/2023	LEX AUTOLEASE	£338	103	Vehicle Rental - Nissan
23/05/2023	LISTERS	£361	103	Puncture Repair WU70 XWB
19/05/2023	LISTERS	£858	103	Kubota Mower Service
19/05/2023	LISTERS	£709	103	Kubota RTJ Service
19/05/2023	LISTERS	£840	103	Kubota Mower Service
19/05/2023	LISTERS	£1,035	103	Kubota RTJ Service
10/05/2023	M&S	£8	101	Refreshments
01/05/2023	MACVENTURE PLAY	£16,555	105	Thistle Park Play Equipment
03/05/2023	MALMESBURY MARQUEES	£2,024	105	Marquee for Coronation
11/05/2023	MBM	£70,683	105	Valuation 1 AG Toilets
31/05/2023	MBM	£64,019	109	Abbey Ground Toilets 2
09/05/2023	MICROSHADE	£1,561	102	IT Hosting - May
12/05/2023	MONAHANS	£264	101	HR Support - May
05/05/2023	Mr T Firkins	£190	102	Mr T Firkins Statues
26/05/2023	NEST	£28	101	NEST

			Cost	
Invoice Date	Supplier	Total	Centre	Description
01/05/2023	NEWSQUEST	£240	105	Newspaper Advert
12/05/2023	NP Grant	£1,675	109	Groundwork NP Grant
09/05/2023	Oakeybear	£1,900	105	Willow Weaving - Coronation
31/05/2023	P DOGGETT	£113	101	Staff Mentoring
04/05/2023	PARK COMMUNITY GROUP	£129	138	Community Funding Grant
10/05/2023	PATA	£147	101	Payroll Services - May
10/05/2023	PFA CONSULTING	£492	105	Project Management Stage 6 MP
17/05/2023	Phonebox	£30	103	Phone Box Covers
17/05/2023	Planning	£298	109	Planning
01/05/2023	PRIMARY WATER	£185	103	Water Monitoring - April
31/05/2023	PRIMARY WATER	£185	103	Legionella Monitoring - May
10/05/2023	RAM TRACKING	£90	103	Vehicle Tracking - May
24/05/2023	RAM TRACKING	£53	103	Vehicle Fleet Management
30/05/2023	READYMADE CATERING	£128	101	Catering - Councillors
01/05/2023	REDHAND CCTV	£1,584	137	Maintenance
18/05/2023	REDHAND CCTV	£1,140	137	Replacement Camera - KSD
24/05/2023	REDHAND CCTV	£760	137	CCTV - Maintenance
18/05/2023	RESTORE DATASHRED	£81	102	Confidential Waste - May
18/05/2023	RESTORE DATASHRED	£81	102	Datashred
05/05/2023	SCREWFIX	£271	103	General Maintenance supplies
25/05/2023	SCREWFIX	£15	103	Paddle Mixer for Drill
30/05/2023	SCREWFIX	£185	103	PPE & General Maintenance SMNP
02/05/2023	SHOGUN LEASING	£283	103	Vehicle Hire - May
10/05/2023	SOUTHERN ELECTRIC	£263	103	Electricity - KSD - April
10/05/2023	SOUTHERN ELECTRIC	£318	103	Electricity AGD - April
10/05/2023	SOUTHERN ELECTRIC	£292	103	Electricity SMP - April
10/05/2023	SOUTHERN ELECTRIC	£16	103	Electricity SJC - April
02/05/2023	SPOT ON SUPPLIES	£85	102	Cleaning Supplies
26/05/2023	SPOT ON SUPPLIES	£139	102	Cleaning Supplies

			Cost	
Invoice Date	Supplier	Total	Centre	Description
17/05/2023	SquareWeb	£33	102	Square Website
23/05/2023	THAMES WATER	£172	103	Water - Norman Arch
15/05/2023	THE DOOR	£720	136	Lunchtime Sessions - April
08/05/2023	Timpson	£314	103	Timpson Keys
03/05/2023	TOTAL ENERGIES	£423	103	Gas - KSD - April
04/05/2023	WATERMOOR COMMUNITY GROUP	£96	138	Community Grant Fund

Cirencester Town Council: Purchase Invoices and Direct payments for June 23

Invoice Date	Supplier	Total	Cost Centre	Description
30/06/2023	ABBEY LOOS	£264	103	Toilets KSD-
30/06/2023	ABBEY LOOS	£1,145	103	Toilets AG
30/06/2023	ABBEY LOOS	£380	103	Toilet Hire SMP
30/06/2023	ABBEY LOOS	£940	103	Toilets Hire AG
30/06/2023	ABBEY LOOS	£216	103	Toilets KSD
29/06/2023	Active Plumbing	£15	109	Active Plumbing
07/06/2023	ALL STAR	£310	103	Fuel - June
14/06/2023	ALL STAR	£234	103	Fuel
26/06/2023	ALL STAR	£95	103	Fuel
02/06/2023	AMAZON	£48	102	Desk Name Plates
18/06/2023	AMAZON	£27	102	Hose Pipe
30/06/2023	ANDREA MADDOCK	£27	102	Volunteer Expenses
27/06/2023	Assured Mobilty	£24	103	Assured Mobilty Radar Keys
05/06/2023	AUDITING SOLUTIONS	£576	101	Internal Audit
15/06/2023	Barclays Current A/C Closed	£11,668	101	Glos Pension June 23
15/06/2023	Barclays Current A/C Closed	£15,078	101	HMRC June 23
01/06/2023	BINGHAM LIBRARY TRUST	£7,743	101	Rent& Service April - June 23
15/06/2023	BNP Paribas Leasing Solutions	£535	111	Kubota Mower
18/06/2023	BNP Paribas Leasing Solutions	£342	111	Kubota Mower
28/06/2023	BNP Paribas Leasing Solutions	£393	111	Kubota Mower lease
30/06/2023	BOARDSDIRECT	£456	103	Noticeboards
01/06/2023	BRIGHT HR	£119	101	HR Software - May
29/06/2023	BRISTOL FIRE	£114	103	Fire Extinguisher Service
29/06/2023	BRISTOL FIRE	£351	103	Fire Extinguisher service
29/06/2023	BRISTOL FIRE	£646	103	Fire Extinguisher Service AG
29/06/2023	BRUNEL SURVEYS LTD	£1,140	109	Structural Monitoring NA

			Cost	
Invoice Date	Supplier	Total	Centre	Description
25/06/2023	BXM MEDIA	£20	109	Web Hosting NP
28/06/2023	CBCS	£729	102	Cleaning June and Flag Change
22/06/2023	CDC	£155	132	Seed Leaflet Printing
05/06/2023	CDC	£214	103	CDC Rates Norman Arch
05/06/2023	CDC	£29	132	CDC Rates
05/06/2023	CDC	£85	103	CDC Kingshill
05/06/2023	CDC	£688	101	CDC Rates Bingham first floor
05/06/2023	CDC	£245	101	CDC Bingham House
22/06/2023	CHANDLERS	£553	103	Monthly Hire fees - June
22/06/2023	CHANDLERS	£64	103	Parts for Vehicle
25/06/2023	CHAPEL	£125	101	Health & Safety support - July
23/06/2023	CIRENCESTER TOWN FC	£360	102	Advertising Board
22/06/2023	CIRENCESTER TOWN FC	£360	102	Annual Report production
12/06/2023	CORONA ENERGY	£15	131	Electricity - Market Place May
30/06/2023	COTSWOLD	£685	109	Watching Brief AG Toilets
17/06/2023	COTSWOLD ECOLOGICAL	£932	109	Bat Survey - Norman Arch
28/06/2023	CP JEFFERIES	£372	103	Boiler Service KSD
12/06/2023	CUSTOMCARD	£111	102	ID Badges
02/06/2023	DEFIB WAREHOUSE	£126	137	Replacement Bag MP Defib
06/06/2023	EUROLINK CONNECT LTD	£1,149	102	Call charges - May
30/06/2023	GLEVUM SECURITY	£960	103	Locking Up Service
30/06/2023	GLEVUM SECURITY	£120	103	Locking up service
30/06/2023	GLEVUM SECURITY	£1,020	103	Locking Up Service
14/06/2023	Handelsbanken	£48	101	Handelsbanken
30/06/2023	Handelsbanken	£63	101	Handelsbanken Charges
01/06/2023	HEART OF A GARDEN	£198	102	LIC Card Sales
20/06/2023	HIGH SPEED TRAINING	£122	101	Staff Training
20/06/2023	HIGH SPEED TRAINING	£103	101	Staff Training
13/06/2023	KEYSTONE	£2,123	133	Advent Event Management

			Cost	
Invoice Date	Supplier	Total	Centre	Description
02/06/2023	KINCH	£991	103	Fuel
29/06/2023	KJS	£2,501	101	Accounts Services - June
27/06/2023	Kubota Finance	£636	111	Kubota-Other Agri
13/06/2023	LEX AUTOLEASE	£384	103	Road Fund Licence
16/06/2023	LEX AUTOLEASE	£338	103	Vehicle Lease - June
13/06/2023	LINE ONE	£60	103	Machinery Maintenance
30/06/2023	LISTERS	£280	103	Vehicle Service
27/06/2023	MBM	£95,143	109	Contract Payment AG Toilets
09/06/2023	MICROSHADE	£1,621	102	IT Hosting - June
13/06/2023	MONAHANS	£264	102	HR Support - June
01/06/2023	M-R-S COMMUNICATIONS	£168	137	Annual fee
20/06/2023	NABMA	£1,740	101	NABMA Conference
20/06/2023	NALC	£104	101	Nalc Training
08/06/2023	OOPS A DAISY	£40	102	Flowers for Volunteer
08/06/2023	PATA	£250	101	PATA Payroll June 2023
08/06/2023	PFA CONSULTING	£615	105	MP Improvements
28/06/2023	PHOENIX GARDENERS	£101	138	Grant Funding
30/06/2023	PLAY GLOUCESTERSHIRE	£1,483	136	After School Session Chesterton
27/06/2023	PRIMARY WATER	£185	103	L8 Monitoring - June
05/06/2023	PRINTS AND THREADS	£43	105	Hi Viz Coronation
10/06/2023	RAM TRACKING	£90	110	Vehicle Tracking - June
24/06/2023	RAM TRACKING	£53	103	Vehicle Tracking - July
28/06/2023	RAM TRACKING	£113	102	Copier Charges - June
16/06/2023	ROSPA	£1,361	103	Play Area Inspection
01/06/2023	SAFETY SIGNS4LESS	£34	103	Prohibition Dog Signs
01/06/2023	SAUNDERS	£1,268	103	Black Sacks
22/06/2023	SCREWFIX	£247	105	Coronation event materials
22/06/2023	SCREWFIX	£102	103	General maintenance
14/06/2023	SCREWFIX	£176	103	General Maintenance

			Cost	
Invoice Date	Supplier	Total	Centre	Description
29/06/2023	SCREWFIX	£90	103	AG Toilets General
01/06/2023	SHOGUN LEASING	£283	103	Vehicle Leasing - June
13/06/2023	SHOGUN LEASING	£72	103	Road Fund Licence
26/06/2023	SLCC	£144	101	Planning Training
07/06/2023	SOUTHERN ELECTRIC	£221	103	Electricity - KSD June
07/06/2023	SOUTHERN ELECTRIC	£16	103	Electricity St Johns - June
07/06/2023	SOUTHERN ELECTRIC	£235	103	Electricity - SMP - June
07/06/2023	SOUTHERN ELECTRIC	£288	103	Electricity - AGD - June
09/06/2023	SOUTHERN ELECTRIC	£47	103	Electricity AG Toilets Mar-Jun
15/06/2023	SPOT ON	£43	102	Cleaning Materials
09/06/2023	SPOT ON	£127	102	Cleaning Materials
28/06/2023	SPOT ON SUPPLIES	£10	103	Cleaning Mat
29/06/2023	SPOT ON SUPPLIES	£359	103	Cleaning Mat
19/06/2023	Squarespace	£32	102	Squarespace Website Hosting
16/06/2023	THE DOOR	£1,080	136	Lunchtime Sessions - May
08/06/2023	Timpson	£126	103	Timpson Keys
30/06/2023	Timpson	£57	103	Timpson Ltd
03/06/2023	TOTAL ENERGIES	£356	103	Gas - KSD May
21/06/2023	TOWN & COUNTRY PLANNING	£110	101	Membership fee
13/06/2023	TUDOR ENVIRONMENTAL	£96	103	Toilet Roll Dispenser
22/06/2023	TUDOR ENVIRONMENTAL	£95	103	Kingshill Grass seed
08/06/2023	VALLEY TRADING	£356	103	Skip - Abbey Depot
08/06/2023	Vista	£40	102	Vista Print ID Cards
25/06/2023	VODAFONE	£348	102	Vodafone - Mobile Services
30/06/2023	VODAFONE	£315	102	Mobile Phone
30/06/2023	VODAFONE	£365	102	Mobile Phone - May
26/06/2023	WINSTONES	£76	102	LIC Stock - Ice Cream

Cirencester Town Council: Purchase Invoices and Direct payments for July 23

Invoice Date	Supplier	Total	Cost Centre	Description
03/07/2023	ABBEY LOOS	£3,375	101	Toilets - Phoenix Festival
03/07/2023	ABBEY LOOS	£1,125	101	Toilets - Phoenix Festival
31/07/2023	ABBEY LOOS	£276	103	Toilets - KSD
17/07/2023	ACP	£138	102	LIC Stock - JigsawS
26/07/2023	ADEXA	£1,314	133	Benches
05/07/2023	ALL STAR	£32	103	Fuel - July
12/07/2023	ALL STAR	£165	103	Fuel - July
19/07/2023	ALL STAR	£344	103	Fuel - July
05/07/2023	AMAZON	£27	102	Refreshments
18/07/2023	AMAZON	£4	102	Sugar - Refreshments
18/07/2023	AMAZON	£6	102	Signs - CCTV
21/07/2023	Barclays Current A/C Closed	£10,000	101	CCDT Grant
19/07/2023	Birchall	£51	103	Allotment
15/07/2023	BNP Paribas Leasing Solutions	£535	111	Kubota Mower
18/07/2023	BNP Paribas Leasing Solutions	£342	111	Kubota Mower
28/07/2023	BNP Paribas Leasing Solutions	£393	111	Kubota Mower
01/07/2023	BRIGHT HR	£119	101	HR Software - June
17/07/2023	BROXAP	£463	109	Cast Iron Bollard x 2
21/07/2023	BUILDING & PLUMBING	£15	103	Fencing Posts
27/07/2023	CBCS	£663	102	Office Cleaning - July
26/07/2023	CDC	£6,010	101	Election Costs
03/07/2023	CDC	£214	103	CDC Rates Norman Arch
03/07/2023	CDC	£29	131	CDC Rates
03/07/2023	CDC	£85	103	CDC Rates
03/07/2023	CDC	£688	101	CDC Rates
03/07/2023	CDC	£245	101	CDC Rates

Invoice Date	Supplier	Total	Cost Centre	Description
18/07/2023	CHANDLERS	£553	103	Tractor Hire - July
03/07/2023	CHANDLERS	£49	103	Vehicle Maintenance
03/07/2023	CHANDLERS	£75	103	Vehicle Maintenance
21/07/2023	CHAPEL	£125	101	H & S Support - July
18/07/2023	CIRENCESTER SINGERS	£41	102	LIC Ticket Sales
06/07/2023	CLARE PYWELL	£18	102	LIC Sales
13/07/2023	COA SWIMMING POOL	£600	138	Community Grant
04/07/2023	COPYRIGHT LICENSING AGENCY	£191	102	Copyright Licensing
26/07/2023	CORDEE	£110	102	LIC Stock - Maps & books
12/07/2023	CORONA ENERGY	£18	131	Electricity - MP - June
17/07/2023	Cotswold D C	£70	103	Phoenix Fest Licence
01/07/2023	DENTONS	£214	102	Dentons Directory Entry
28/07/2023	DOGGETT	£113	101	Mentoring
03/07/2023	DVLA	£320	103	DVLA
13/07/2023	ELAINE KEMP	£19	102	LIC Sales
14/07/2023	FLEET	£373	103	Pitchmarker KDS
28/07/2023	Gardener	£25	102	Gardener and Sons
01/07/2023	GENPOWER LTD	£750	109	Town Regeneration
14/07/2023	Glos LGPS	£11,704	101	Glos LGPS July23
07/07/2023	GRIP TYRES	£128	103	Mower Tyres
24/07/2023	GRIP TYRES	£58	103	MOT BX19 KXR
14/07/2023	Handelsbanken	£53	101	Handelsbanken Charges
31/07/2023	Handelsbanken Charges	£92	101	Handelsbanken Trans Charges
21/07/2023	HIGH SPEED TRAINING	£61	101	Staff Training
28/07/2023	HIGH SPEED TRAINING	£194	101	Staff Training
14/07/2023	HMRC PAYE	£15,273	101	HMRC PAYE June 23
25/07/2023	HP Inc	£320	102	HP Inc - Monitors x 4
01/07/2023	ITEC	£113	102	Copier charges - June
31/07/2023	ITEC	£98	102	Printing - July

			Cost	
Invoice Date	Supplier	Total	Centre	Description
11/07/2023	JAMES SLATER CO	£2,750	109	Project Admin - AG Toilets
01/07/2023	JAMES SLATER CO	£2,400	109	Project Admin AG Toilets
07/07/2023	JANE ALEXANDER	£179	102	LIC Sales
05/07/2023	KATIE BALLARD	£54	102	Llc Sales
08/07/2023	KINCH	£1,444	103	Fuel- AG
29/06/2023	KJS	£469	101	Accounts support BLT
31/07/2023	KJS	£2,550	101	Accounts Support
31/07/2023	KJS	£250	101	Accounts support BLT
27/07/2023	Kubota Finance	£636	111	Kubota-Other Agri
06/07/2023	LAURA WRIGHT	£106	102	LIC Sales
24/07/2023	LINE ONE	£210	103	Maintenance
18/07/2023	LINE ONE	£60	103	Machinery Maintenance
27/07/2023	LISTERS	£144	103	Vehicle maintenance -WU70 XWB
27/07/2023	LISTERS	£297	103	Vehicle Maintenance - WX19 KTV
10/07/2023	LIVING WAGE FOUNDATION	£158	101	Living Wage
06/07/2023	MICHMAKES	£29	102	LIC Sales
09/07/2023	MICROSHADE	£1,673	102	It Hosting - July
07/07/2023	MONAHANS	£264	101	Hr Support - July
25/07/2023	MONARCH	£50	103	Replace key switch
11/07/2023	Motor Parts	£107	103	Motor Parts Direct
03/07/2023	MUSE PRODUCTIONS	£38	102	LIC Sales - Cards
07/07/2023	NEST	£22	101	DDR NEST
05/07/2023	NIKKI LAWRENCE	£71	102	LIC Sales
19/07/2023	PATA	£235	101	Payroll - July
24/07/2023	Petty Cash	£200	101	Petty Cash
12/07/2023	PFA CONSULTING	£1,476	109	Project Managment - MP
27/07/2023	PRIMARY WATER	£194	103	L8 Monitoring July
08/07/2023	PRIORY COTTAGE	£19	102	LIC Sales
19/07/2023	QUIRKY SLATE COMPANY	£150	109	Plaques

Invoice Date	Supplier	Total	Cost Centre	Description
10/07/2023	RAM TRACKING	£90	103	Vehicle Tracking - July
24/07/2023	RAM TRACKING	£53	103	Vehicle Tracking
28/07/2023	REDHAND CCTV	£2,400	137	CCTV - Tesco Solution
28/07/2023	REDHAND CCTV	£1,632	137	CCTV - AG
25/07/2023	REDHAND CCTV	£1,584	137	CCTV Maintenance TC Aug - Oct
14/07/2023	RESTORE DATASHRED	£77	102	Confidential waste - July
11/07/2023	ROSE REMINISCE	£36	102	LIC Sales
05/07/2023	SCG	£1,149	102	Communications Services
24/07/2023	SCREWFIX	£158	103	Maintenance SMP
24/07/2023	SCREWFIX	£56	103	Maintenance
29/07/2023	SCREWFIX	£10	103	General maintenance
29/07/2023	SCREWFIX	£50	103	General Maintenance
03/07/2023	SHOGUN LEASING	£283	103	Vehicle Rental - July
12/07/2023	SIMPLY PLASTICS	£915	103	Polycarbonate Panels
21/07/2023	SLCC	£24	101	Staff Training
21/07/2023	SLCC	£24	101	Staff Training
21/07/2023	SLCC	£24	101	Staff Training
21/07/2023	SLCC	£24	101	Staff Training
21/07/2023	SLCC	£24	101	Staff Training
21/07/2023	SLCC	£24	101	Staff Training
21/07/2023	SLCC	£24	101	Staff Training
18/07/2023	SOUTHERN ELECTRIC	£337	103	Unmetered Supply to AG & KSD
14/07/2023	SPOT ON	£13	102	Cleaning Supplies
20/07/2023	SPOT ON	£10	103	Cleaning Supplies AG toilets
20/07/2023	SPOT ON	£549	103	Cleaning Supplies AG Toilets
27/07/2023	SPOT ON	£108	102	Cleaning Materials
17/07/2023	Squarespace	£31	102	Squarespace
31/07/2023	STONEHILL	£369	102	Stationery
13/07/2023	STRATTON ASSOCIATION	£500	138	Community Grant

Invoice Date	Supplier	Total	Cost Centre	Description
27/07/2023	SUE	£40	102	Volunteer Expenses
11/07/2023	Survey Monkey	£384	101	Survey MonkSub
18/07/2023	THE DOOR	£1,440	136	Lunchtime Sessions - June
04/07/2023	TOTAL ENERGIES	£314	103	KSD - Gas - June
05/07/2023	TOTAL PEST	£210	103	Pest Control
27/07/2023	TYES	£164	103	Path repairs SMP
13/07/2023	Vistaprint	£45	102	Vistaprint
01/07/2023	VODAFONE	£112	103	Mobile Telephone
27/07/2023	WATERMOOR COMMUNITY GROUP	£100	138	Community Grant
03/07/2023	XEROX	£478	102	Xerox Finance 1/4

Cirencester Town Council: Purchase Invoices and Direct payments for Aug 23

Invoice Date	Supplier	Total	Cost Centre	Description
07/08/2023	A & B FENCING	£378	103	Amphitheatre Maintenance
23/08/2023	ACP	£58	102	LIC Stock - Calenders
02/08/2023	ALL STAR	£41	103	L & P Fuel - Aug
16/08/2023	ALL STAR	£215	103	L & P Fuel - Aug
23/08/2023	ALL STAR	£91	103	L & P Fuel - Aug
30/08/2023	ALL STAR	£152	103	L & P Fuel - Aug
14/08/2023	ALVITI	£540	103	Robocur Mower Hire
01/08/2023	AMAZON	£202	103	Portable Pressure washer & Bat
01/08/2023	AMAZON	£29	102	LAPTOP Backpack
01/08/2023	AMAZON	£8	102	Chalk Boards - LIC
01/08/2023	AMAZON	£16	102	Office Equipment
01/08/2023	AMAZON	£13	102	Office Equipment
01/08/2023	AMAZON	£33	102	Office Equipment
01/08/2023	AMAZON	£18	102	LIGHT BULBS
01/08/2023	AMAZON	£25	102	Light Bulbs
01/08/2023	AMAZON	£67	102	Coffee
01/08/2023	AMAZON	£20	102	First Aid Blanket
01/08/2023	AMAZON	£3	102	Radar Key
01/08/2023	AMAZON	£66	102	Refreshments
01/08/2023	AMAZON	£103	102	Hard Drive - BLT
01/08/2023	AMAZON	£63	102	Office Equipment
01/08/2023	Assured Mobility	£24	102	Assured Mobility
17/08/2023	ATMOSPHERE	£15	102	LIC Stock - Books
16/08/2023	BHIB	£224	101	Motor Fleet Insurance addition
21/08/2023	BHIB	£280	101	Changes to Insurance
09/08/2023	BIG YELLOW	£269	102	Pull Up Banner

			Cost	
Invoice Date	Supplier	Total	Centre	Description
15/08/2023	BNP Paribas Leasing Solutions	£535	111	Kubota Mower
15/08/2023	BNP Paribas Leasing Solutions	£342	111	Kubota Mower Hire
28/08/2023	BNP Paribas Leasing Solutions	£393	111	Kubota Mower lease
01/08/2023	BRIGHT HR	£119	101	HR Software
08/08/2023	BRUNEL SURVEYS LTD	£420	109	Survey - Norman Arch
25/07/2023	BXM MEDIA	£20	109	Web Hosting NP - July
25/08/2023	BXM MEDIA	£20	109	Web Hosting NP - August
01/08/2023	C P JEFFRIES	£138	109	Boiler Service - Norman Arch
31/08/2023	CBCS	£663	102	Cleaning - August
03/08/2023	CDC	£214	103	CDC Rates 23/24
03/08/2023	CDC	£29	131	DCD Rates
03/08/2023	CDC	£85	103	CDC Rates
03/08/2023	CDC Rates	£688	101	CDC Rates
03/08/2023	CDC RATES	£245	101	CDC RATES
01/08/2023	CHANDLERS	£553	103	Chandlers August 2023
21/08/2023	CHAPEL	£125	101	H & S Support - Sept
04/08/2023	Ciren Cobbler	£23	103	Keys
18/08/2023	Ciren Cobbler	£12	103	Keys - Norman Arch
04/08/2023	CIVIC SOCIETY	£25	102	LIC Stock - Town Guides
28/08/2023	CORDEE	£20	102	LIC Stock - Maps/Books
07/08/2023	CORONA ENERGY	£17	131	Electricity - MP - July
02/08/2023	COTSWOLD PRINTING	£132	103	Signage
31/08/2023	COTSWOLD WOOLLEN	£443	102	Lic Stock - Scarves/throw
31/08/2023	DCRS	£494	101	Communications - Phoenix Fest
12/08/2023	DJ HARRISON	£696	103	Tree Works - AG
18/08/2023	EAGLE PLANT	£1,238	101	Accommodation Units - PF
23/08/2023	GAPTC	£210	101	Member Planning Training
23/08/2023	GAPTC	£35	101	Member Training Planning
31/07/2023	GRIP TYRES	£35	103	MOT Test

			Cost	
Invoice Date	Supplier	Total	Centre	Description
14/08/2023	Handelsbanken	£71	101	Handelsbanken Charges
29/08/2023	Handelsbanken	£55	101	Handelsbanken Charges
15/08/2023	HMRC	£14,775		HMRC PAYE/NI July
31/07/2023	IBA UK	£6,942	101	Security Services - PF
31/07/2023	IBA UK	£6,942	101	Security Services -PF
28/08/2023	ITEC	£75	102	Copier Charges - August
31/08/2023	JAMES SLATER CO	£135	109	Norman Arch
18/08/2023	KINCH	£1,189	103	FUEL
31/08/2023	KJS	£2,958	101	Accounting Services
31/08/2023	KJS	£150	101	Accounting Services BLT
27/08/2023	Kubota Finance	£636	111	Kubota-Other Agri equip
07/08/2023	LIC	£61	101	LIC Gift
16/08/2023	M&S	£10	101	Refreshments
28/08/2023	M&S	£38	101	Civic event
28/08/2023	Market Garden	£7	101	Refreshments
28/08/2023	Marks & Spencer PLC	£8	101	Refreshments
09/08/2023	MICROSHADE	£1,738	102	IT Hosting - July
04/08/2023	MONAHANS	£290	101	HR Support - August
17/08/2023	MONARCH	£30	102	Electrical work - Lights
21/08/2023	MUDWAY	£7,802	101	Marquee - PF
31/08/2023	MUSE PRODUCTIONS	£31	102	LIC Sales - Muse Cards
28/08/2023	P DOGGETT	£113	101	Mentoring
04/08/2023	PATA	£247	101	Payroll - August
29/07/2023	PATCH GROUP	£6,093	101	Audio Deposit - PF
19/08/2023	PATCH GROUP	£6,232	101	Audio Provision - Phoenix Fest
09/08/2023	PFA CONSULTING	£991	109	Market Place Stage 6
01/08/2023	PHS	£123	103	Sanitary disposal services
17/08/2023	PHS	£59	102	Sanitary Disposal Office
22/08/2023	PRIMARY WATER	£194	103	L8 Monitoring - Aug

			Cost	
Invoice Date	Supplier	Total	Centre	Description
24/08/2023	RAM	£53	103	Vehicle Tracking
18/08/2023	RAM TRACKING	£36	103	Vehicle Fobs
07/08/2023	Relish	£420	101	Civic Event
30/08/2023	RIVERSIDE PLAYERS	£85	102	LIC Ticket Sales
14/08/2023	ROYAL MAIL	£42	102	Response Service
08/08/2023	SCG	£1,149	102	Comms Services - Aug
14/08/2023	SCREWFIX	£197	103	General Maintenance
25/08/2023	SCREWFIX	£73	103	General Maintenance
31/08/2023	SCREWFIX	£70	103	General Maintenance
31/08/2023	SCREWFIX	£32	103	General Maintenance
01/08/2023	SHOGUN LEASING	£283	103	Vehicle Rental
09/08/2023	SLCC	£416	101	Membership Fee
18/08/2023	SMITHS	£2,328	101	Waste Collection - PF
01/08/2023	SOUTHERN ELECTRIC	£2,533	103	Grouped Elec Bills L&P Apr-Jun
01/08/2023	SOUTHERN ELECTRIC	£1,432	103	Unmetered Dec 22 - May 23
01/08/2023	SOUTHERN ELECTRIC	£370	103	Unmetered Oct 22 - June 23
01/08/2023	SOUTHERN ELECTRIC	£276	103	Unmetered supply x 2 sites
08/08/2023	SOUTHERN ELECTRIC	£148	103	Elec - June KSD
08/08/2023	SOUTHERN ELECTRIC	£253	103	Elect - SMP - June
08/08/2023	SOUTHERN ELECTRIC	£16	103	Elect - SJC - June
08/08/2023	SOUTHERN ELECTRIC	£129	103	Elect - AG - June
31/08/2023	SOUTHERN ELECTRIC	£546	103	Electricity - Unmetered -Aug
04/08/2023	SPOT ON	£212	103	Supplies - AG Toilets
30/08/2023	SPOT ON	£292	102	Cleaning Supplies BH
11/08/2023	SPOT ON SUPPLIES	£120	103	Hand Cleaner - AG Depo
18/08/2023	SPOT ON SUPPLIES	£61	102	Office Cleaning Supplies
30/08/2023	SPOT ON SUPPLIES	£634	103	Cleaning Materials - AG Toilet
17/08/2023	Squarespace	£32	102	Charges
07/08/2023	STEVE FLOYD	£60	103	Wasp Nest -AG

			Cost	
Invoice Date	Supplier	Total	Centre	Description
31/07/2023	TAG	£1,128	103	Blower & Trimmer
22/08/2023	Tesco	£221	101	Civic Event
07/08/2023	THE HR DEPT	£720	101	Staff Training
23/08/2023	Timpson	£25	103	Timpson
03/08/2023	TOTAL ENERGIES	£364	103	Gas - KSD - July
17/08/2023	Vegware	£44	101	Vegware Biodegradable cups
25/07/2023	VODAFONE	£346	102	Mobile Phone - July
25/08/2023	VODAFONE	£349	102	Mobile Phone - Aug
10/08/2023	WallSpace	£20	102	Civic Gift
16/08/2023	WATT PLASTICS	£1,328	133	Christmas Tree Fencing
07/08/2023	WINSTONES	£60	102	LIC Stock - Ice Creams
03/08/2023	WORLD JUNGLE	£500	109	Childrens Entertainment - Coronation



INCOME AND EXPENDITURE 2023-24 UPDATE and VARIANCE REPORT: APRIL – SEPTEMBER 2023

Introduction:

As a guide, income and expenditure should be around 50% of the estimated budget at the end of September i.e. the second quarter. There will be some variations in excess or below this where income or expenditure is based on annual invoicing such as membership subscriptions and receipt of the precept (council tax) or seasonal expenditure such as Advent. Please note that the month end reconciliation is in progress for the month of September and therefore the figures below exclude some September payments such as salary, national insurance and pension. An updated variance report will be reported to Council in November.

The Council's Financial Regulations state that material variations are to be reported to Council. 'Material' has been defined by Council as being 15% above or below the respective percentage for the 'total' service budget; i.e. for this period above 57.5% or below 42.5%.

Green = no action needed **Amber** = monitor **Red** = action required Inc. = Income Exp. = Expenditure

Corporate:

Cost Centre Info	Budget Estimate	Current Actual	%	Notes
101 Inc.	£1,365,941	£1,033,339	75.7%	
101 Exp.	£284,000	£198,451	71.8%	monitor impact of budget overspend, minimise non-essential expenditure

Office:

Cost Centre Info	Budget Estimate	Current Actual	%	Notes
102 Inc.	£6,500	£4,939	76%	
102 Exp.	£217,650	£96,468	45.2%	

Land and Property:

Cost Centre Info	Budget Estimate	Current Actual	%	Notes
103 Operational Inc.	£38,000	£9,508	25%	review all income streams, check invoicing and debtors
103 Operational Exp.	£613,000	£237,383	38.7%	review allocation of budget estimates against actual requirements

Community Services:

Cost Centre Info	Budget Estimate	Current Actual	%	Notes
104 Operational Exp.	£162,000	£59,271	36.6%	review allocation of budget estimates against actual requirements
131 Charter Market Inc.	£14,450	£20,000	72.2%	
131 Charter Market Exp.	£2,300	£1,617	70.3%	monitor impact of budget overspend, minimise non-essential expenditure
132 Other Market Inc.	£36,500	£26,723	73.2%	
132 Other Market Exp.	£4,509	£1,650	277%	identify reason for budget overspend, minimise non-essential expenditure until income covers the additional spend
133 Advent Inc.	£23,000	£36,225	157.5%	
133 Advent Exp.	£32,550	£15,289	46.97%	£58k worth of expenditure is committed with £12k set aside in earmarked reserves
135 Mop Fair Inc.	£3,500	£0	0%	Mop Fair taking place in October 2023
135 Mop Fair Exp.	£3,000	£0	0%	Mop Fair taking place in October 2023

Cost Centre Info	Budget Estimate	Current Actual	%	Notes
136 Children and Young People Exp.	£15,000	£4,723	68.6%	review allocation of budget estimates against actual requirements
137 Community Safety Exp.	£15,000	£9,448	73%	monitor impact of budget overspend, minimise non-essential expenditure
138 Community Projects and Support Exp.	£31,300	£2,954	9.7%	54% of budget estimate relates to grant funding being allocated in October

Bank Balances as at 30th September 2023:

Handelsbanken Current Account - £28k
 Handelsbanken Salaries Account - £7k
 Handelsbanken Deposit Account - £590k
 Bank of Scotland - £5k

Investments as at 30th September 2023:

£170,000 Property Fund CCLA
 £20,000 Deposit Fund CCLA (AAA Fitch Ratings, London, October 2022)

Other:

£25,000 town centre security deposit held by GCC.

**Report by: Andrew Tubb, Chief Executive Officer/RFO
 October 2023**



RFO Work Programme 2023-24 [updates and info to note shown in red]

Date (Lead Officer)	Task	Notes	Task Update
July 2023 October 2023 January 2024 May 2024 (RFO)	Income and expenditure statements are to be prepared at the end of each financial quarter along with a variance report which provides an explanation of material variances. The Town Council's Financial Regulations defines 'material' as in excess or below 15% of the total service budget. Deposit credit ratings are checked at the same time.	To be circulated to all Members as soon as practicable after each quarter. Year End to be e-mailed to Cllrs on/before Council agenda dispatch in June.	July 2023 1 st qtr circulated to all members 07/07/23 2 nd Qtr reported to Finance and Audit Committee 17/10/23
August 2023	Follow up F&A meeting, prep detailed F&A report for informal consideration; arrange informal meeting for Sept		Completed early September
September 2023	E-mail all Councillors and ask to ensure Register of Interests are up-to-date.		E-mailed all Councillors 01/09/2023
September 2023	Check stock list and procedures for LIC.		Checked as part of Office Services Catch Up 21/09
September 2023 (All SMT)	To review income and expenditure.	Circulate income and expenditure information for each service area to respective Lead Officers and Lead Members to review. Detailed itemised reports available on request to view cost centres which are not within budget and to ensure that income targets are on track.	E-mailed LMs and Los 25/09/23
September 2023 (RFO)	Bad Debt	Check year end list of debtors; report any unpaid debt to Finance and Audit Committee in October, for consideration by Council in November.	Bad debt review; no significant new issues to report
September 2023 (RFO)	To prepare draft budget estimates and arrange public consultation for formal approval by Council no later than 31 st January. Consult with Lead Member for Finance and Audit.	In accordance with the Financial Regulations, any committee or group which has identified additional expenditure needs for the forthcoming financial year should provide details to the RFO no later than end of September for consideration by the Finance and Audit Committee in October.	Informal Briefing held in September; detailed prep early October
October 2023 (RFO)	To update the risk management plan following consideration by Council in June and ensure that actions and review are undertaken by the Finance and Audit Committee.		Risk Management Plan being updated to include a scored impact/likelihood RAG (red amber green) rating; action includes reviewing the VAT risk categories; next review Feb 2024

Date (Lead Officer)	Task	Notes	Task Update
October 2023 (RFO)	To review and update the Medium-Term Financial Plan.		Draft update prepared w/c 04/10 for consideration by Finance and Audit on 17/10
October 2023 (RFO)	Finance and Audit Committee Meeting 17 th October 2023.	Prep and dispatch agenda and reports w/c 02/10; including list of payments, audit reports and grants.	Prepared w/c 04/10
October 2023 (RFO)	Assess financial impact of priority project decisions made by Council		Formed part of informal briefing held in September and reflected in the strategic review of green spaces
November 2023 (RFO)	To check payment schedules.	To ensure that payment schedules are signed by two Councillors and list of individual payments considered by Finance and Audit Committee.	
December 2023 (All SMT)	To review income and expenditure.	Circulate income and expenditure information for each service area to respective Lead Officers and Lead Members to review. Detailed itemised reports available on request for cost centres not within budget and to ensure that income targets are on track.	
January 2024 (RFO/Deputy CEO)	Ensure training has been provided for staff and Councillors on fraud and corruption.		
January 2024 (RFO)	Income and Expenditure Review and Variance Report	April to December 2023.	
February 2024 (RFO)	Finance and Audit Committee Meeting	Prep and dispatch agenda and reports; including to carry out a review of finance related policies inc. regs, and a risk management review for recommendation to Council in June 2024. To agree the template and scope for the internal control audit in March; establish sub-group to undertake the audit. All in consultation with Corporate Governance and Personnel Group.	

Date (Lead Officer)	Task	Notes	Task Update
February 2024 (All SMT)	To review purchases	Each Lead Officer and Lead Member is to review purchases for the year to-date to ensure added value of local purchasing which is of clear social benefit, e.g. through employment or social enterprise and of environmental benefit through type of materials and minimising impact on CO2 emissions.	
March 2024 (RFO)	Systems of Internal Control Audit	Prep and dispatch audit template in February for the member-led audit.	RFO to liaise with members of the Finance and Audit Committee to agree dates/times
April 2024 (RFO and All SMT)	Asset Register	All senior staff are to review and update the asset register as part of the year end accounts process.	
April 2024 (RFO)	Financial Regulations	Ensure that the financial regulations and RFO work programme are up-to-date and fit for purpose.	
April 2024 (RFO)	Finance and Audit Committee Meeting	Prep and dispatch agenda and reports; including Financial Regulations and allocation and administration of grant funds for 2024-25.	
April 2024 (RFO)	E-mail all Councillors and ask to ensure Register of Interests are up-to-date		
May 2024 (RFO)	Bank Signatories	Check that signatories are up-to-date and credit checks have been carried out.	
May 2024 (RFO)	Income and Expenditure Review and Year End Variance Report	April 2023 to March 2024.	
May 2024 (RFO)	Prep for Finance and Audit Committee in June		
June 2024 (RFO)	Year End Accounts and Finance Reports for Council (i.e. year-end internal and external audit requirements)	Ensure that F&A Committee briefed in advance of the June Meeting of Council.	
June 2024 (RFO)	External Audit	Prep AGAR and public notices.	
June 2024 (RFO)	PREP NEW WORK PROGRAMME FOR 2024-25		

Annual Community Infrastructure Levy Report

Cirencester Town Council

1st April 2022 – 31st March 2023

This report is published on 12th June 2023 by Cirencester Town Council in accordance with the CIL Regulations 2010 (as amended) and we have formally notified our local CIL Charging Authority Cotswold District Council.

Produced by: Andrew Tubb (CEO and Responsible Financial Officer)

Neighbourhood CIL Figures	Amount
Unspent CIL Receipts prior to April 2022	£ 2,475.41
CIL Receipts for 2022/23	£ 2,222.84
Total CIL Receipts held	£ 4,698.25
Total Expenditure 2022/23	£ 0
Total Retained 2022/23 (receipts minus expenditure) <i>(to be carried over to 2023/24)</i>	£ 4,698.25

*Neighbourhood CIL receipts must be spent within 5 years. Otherwise they must be returned to Cotswold District Council and added to the strategic CIL fund.

Further information on the Community Infrastructure Levy in Cotswold District, please visit www.cotswold.gov.uk/CIL.

Note: We will be allocating our retained CIL receipts to the Abbey Grounds Toilet Refurbishment and provision of a Changing Places facility in 2023-24.

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

In respect of

Cirencester Town Council - GL0054

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

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.

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

In the completion of the Annual Internal Audit Report the internal auditor has drawn attention to weaknesses in relation to internal control objective D in respect of the level of reserves held. The smaller authority must ensure that action is taken to address this area of weakness in a timely manner.

3 External auditor certificate 2022/23

We 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.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

 SIGNATURE REQUIRED

Date

25/09/2023

GRANT APPLICATIONS 2023/24



NO	APPLICANT	PURPOSE (include evidence on how it benefits Cirencester)	ANNUAL GRANT REQUESTED (TOTAL COST OF PROJECT)	MULTI YEAR GRANT	CONTRIBUTORY FUNDING CONFIRMED	RECOMMENDATION
1.	Allsorts Gloucestershire	<p>Allsorts aims to ensure children and young people with additional needs and disabilities have a choice of meaningful and accessible opportunities, and for their whole family to feel supported and included.</p> <p>The aim is to provide more activities in Cirencester for 20+ families at Little Centurions, and offer access to day trips.</p>	£830 (Between £1,000 and £1,500)	4 years £830/year	£50 per session - Cost of Living Grant Funding for Trips - Happy Days £1000 - The Peoples Project GCC Short Breaks (awaiting decision)	Approve, subject to satisfactory references being received
2.	Cotswold Counselling	<p>Cotswold Counselling offers affordable counselling to adults, children, young people and has recently started offering family therapy to those living in Cirencester and the surrounding area.</p> <p>Since the pandemic, the demand for the service has increased hugely in every age group leading to a need to recruit more counsellors, train more counsellors to work with children and young people and find more rooms to rent. Administrative support has also had to be increased to cope with the greater workload and investment in improved technology.</p>	£2,500 (£180,000)	4 years £2,500/year	£12,925 £5,425 - CDC £7,500 - Thriving Communities £5,000 - Glos Community Foundation (awaiting decision)	Approve, subject to receipt of accounts for 2022-23 and additional information relating to services provided in Cirencester
3.	We Grow You (Joanne Hurst)	<p>We Grow You is a Gloucestershire-wide non-profit to be constituted as a CIG on advice from Orchard Fundraising. Focusing on economic justice and three of the four Ds diversified, democratised and decentralised to create a more fair and sustainable economy. We Grow You aims to facilitate this and help people have the opportunity to develop an idea that could have economic value.</p> <p>The grant is to be used to trial creative coaching/mentoring in the community. The trial will be based in Cirencester and ideally run by two Cirencester-based creatives reaching 13 people in total but with the potential to reach more in the future.</p>	£300 (£300)	N/A	0 Funding has been sought from various places such as the Build Back Better Fund and the Friends Provident Foundation.	£150 (£100 to fully fund the group trial in Cirencester and £50 towards the cost of running a one to one trial over two months, subject to satisfactory references being received)

NO	APPLICANT	PURPOSE (include evidence on how it benefits Cirencester)	ANNUAL GRANT REQUESTED (TOTAL COST OF PROJECT)	MULTI YEAR GRANT	CONTRIBUTORY FUNDING CONFIRMED	RECOMMENDATION
4.	Living Memory Historical Association (LMHA)	To enable the LMHA to continue its community work for schools and the general public at their centre and museum in the Old Memorial Hospital Cottages and Air Raid Shelter.	£500 (£5,000)	4 years £500/year	In 2022/23 LMHA raised £1,885 towards costs of £4,753	Approve
5.	Hope for Tomorrow	<p>To enable Hope for Tomorrow to build and maintain mobile cancer care units. They currently have eleven operational units and four reserve units. In the 2022/23 they delivered over 29,000 patient treatments, with 1,645 of those being delivered onboard the Gloucestershire unit, Helen. Helen visits Cirencester once a week.</p> <p>Over 70% of patients report they can tolerate their treatment better on a MCCU compared to a hospital setting and over half of patients said that they are more likely to complete the full course of recommended treatment. Patients also saved on average over 2.5 hours per treatment, allowing them to continue to work, enjoy time with their families and enjoy their hobbies.</p>	£1,060 (£77,410)	N/A	<p>£26,858</p> <p>£2,000 - The David Thomas Charitable Trust (awaiting response)</p> <p>£3,000 - The Florence Shute Millennium Trust (awaiting response)</p> <p>£5,000 - Susanna Peake Charitable Trust (awaiting response)</p> <p>£2,120 - Harrison Clark Rickerby's Charitable Trust (awaiting response)</p> <p>£1,233 - The Jack Lane Charitable Trust (awaiting response)</p> <p>£600 - The Langtree Trust (awaiting response)</p>	Approve
6.	Hope Cirencester	<p>To enable Hope Cirencester, a small charity run with a Christian ethos, to provide practical and relational support for people in Cirencester who may find life tough. The aim is to provide a sense of community and belonging to people who might otherwise find this challenging.</p> <p>The group run a number of activities including a Summer Playscheme, an Exploring Arts Session and a Literacy Group.</p>	£500 (£30,000 to £35,000)	3 years £500/year	<p>In 2020/21:</p> <p>£14,000 came from grants including LIFE Mission, the Sylvanus Lysons Trust, the Grace Anne Poole Charity.</p> <p>£8,512 – from supporters</p>	Approve, subject to the funding being used solely to support the play scheme and Rotary supported literacy group.

NO	APPLICANT	PURPOSE (include evidence on how it benefits Cirencester)	ANNUAL GRANT REQUESTED (TOTAL COST OF PROJECT)	MULTI YEAR GRANT	CONTRIBUTORY FUNDING CONFIRMED	RECOMMENDATION
7.	Mindsong	<p>Mindsong is a vital resource for people in Cirencester with Dementia. It not only offers a creative and joyous session but it provides advice to carers and space to talk.</p> <p>The grant is to enable funding for the Cirencester Sing 2 Remember Group based at Ashcroft Church. The group meets in Cirencester twice a month and is attended by an average of 40 people.</p>	£2,000 (£9,000)	3 years £2000/year	£3,000 Raised from donations.	Up to 50% of the hall hire cost for one year, subject to satisfactory references being received, year end accounts for 2022 and additional information relating to the total costs
8.	Cirencester Opportunity Group	<p>Cirencester Opportunity Group's Family centre is situated between two of the most disadvantaged wards in Cirencester – Beeches and Watermoor and they support many families living in these areas. Around 50 children attend one or more sessions each week and around 30 families benefit from outreach support each week.</p> <p>This grant is for the Wellbeing and Physical Activity programme of learning and support. The outdoor learning space is an important sensory rich way for children to learn in a small group, and for parents to learn and participate alongside their children. Children and parents also benefit from having the opportunity to access the hydrotherapy pool at Paternoster School. The healthy physical activities improve the attachment between the parent and child, and maintains strong links with Paternoster School which some of the children will eventually progress onto. The funding will cover the cost of the 1 x Water Trained member of staff, 2 x SENDco staff members, the weekly pool hires and the cost of resources and woodland area upkeep.</p>	£3,000 (£3,905)	4 years £1,000/year	£905 Raised from donations and fundraising	£1,500 year 1, followed by £950 in Years 2 to 4

NO	APPLICANT	PURPOSE (include evidence on how it benefits Cirencester)	ANNUAL GRANT REQUESTED (TOTAL COST OF PROJECT)	MULTI YEAR GRANT	CONTRIBUTORY FUNDING CONFIRMED	RECOMMENDATION
9.	Charlie's	Charlie's Cancer Support and Therapy Centre is based in Gloucester providing free holistic therapies and support to anyone affected by Cancer. Charlie's in Cirencester opened in October 2022 at Bingham Hall and operates sessions every other week. The group is led by volunteers and the costs come from hiring the hall and the refreshments.	£2,628 (£4128)	3 years £2,628/year	£1,500	Up to 50% of the hall hire cost for one year, subject to satisfactory references being received
10.	New Brewery Arts (NBA)	To enable the provision of free bursary spaces on NBA creative courses and workshops to Cirencester residents. This enables creativity for all within the Cirencester community. Participating in a creative or craft activity can have a positive impact on well-being. By focussing on the present moment, a creative class can enhance mindfulness, reduce stress, promote relaxation and provide a sense of achievement. Giving free places on 10% of courses costs £2625 a year. This enables NBA to work with up to 10 course bursary students, or up to 25 workshop students.	£1,250 (£10,600)	£1,250/year 4 years	£2,625 – Gloucestershire Community Foundation (awaiting response)	£700 per annum for 4 years
11.	Scrubditch Care Farm	To run Feel Good Farming sessions for people with dementia and other degenerative diseases, and their carers/families, at Scrubditch Farm in North Cerney. These sessions enable attendees to care for animals, collect eggs, plant seeds, harvest produce and go for walks in a safe and welcoming environment. Currently between 16 and 24 people attend every week. The sessions are provided free of charge.	£2,000 (£6,000)	£2,000/year 4 years	£20,000 (since 2018) £2,000 Glos Freemasons (awaiting response)	£1,500 for 1 year subject to further information relating to how many families from Cirencester attend the sessions and receipt of satisfactory references

NO	APPLICANT	PURPOSE (include evidence on how it benefits Cirencester)	ANNUAL GRANT REQUESTED (TOTAL COST OF PROJECT)	MULTI YEAR GRANT	CONTRIBUTORY FUNDING CONFIRMED	RECOMMENDATION
12.	Cirencester Signpost	<p>Signpost work within Cirencester to help the homeless and promote mental health and well-being. They hold two weekly drop-in sessions the Good Neighbour Hub and the Well-being Café. The focus is on reducing social isolation and encouraging positive mental health.</p> <p>Funding is being sought to continue offering practical, mental and emotional assistance to those placed in emergency accommodation. Signpost create welcome bundles in a box with a note, clothing and access to daily hot food, among other things.</p>	£1,500 (£8000)	£1,500/year 4 years	£3,500 Renishaw (awaiting response) St James Place (awaiting response)	Approve
13.	Citizens Advice Stroud and Cotswold District	<p>Citizens Advice Stroud and Cotswold Districts helps people solve their problems by providing free, confidential, impartial and independent advice and information to anyone who needs it in the Cotswold District. The main areas of advice are: money issues; housing; employment; relationships and consumer problems. This funding will contribute to the cost of the core advice service which is available across the Cotswold District and provided mainly from Cirencester. Advice can be accessed face to face by appointment and also via a Freephone telephone helpline and by email via the website.</p> <p>Each town and parish council is asked to contribute proportionately to the number of enquiries from each area. Last year 641 residents of Cirencester were helped to resolve 3,287 issues which accounted for 34.5% of all work in the Cotswolds. Cirencester residents were helped across all age groups from 15-19 to 100-104. The main issues advised on were Benefits; Charitable Support and Foodbanks; Debt; Utilities and Housing.</p>	£4,140 (£133,997)	£4,140/year 4 years	£89,770 £70,920 - CDC £12,500 - GCC £3,850 - Other parish and town councils £2,500 - Kinsella Foundation £4,000 - St James's Place (confirmed for 3 years) towards specialist benefits and debt and crisis advice.	£2,500 per annum for 4 years

NO	APPLICANT	PURPOSE (include evidence on how it benefits Cirencester)	ANNUAL GRANT REQUESTED (TOTAL COST OF PROJECT)	MULTI YEAR GRANT	CONTRIBUTORY FUNDING CONFIRMED	RECOMMENDATION
14.	Velo Events Limited	<p>Funding to promote a new venture, Gravel Cycling in Cirencester, within Cirencester Park in May 2024 whilst running a parallel event in partnership with Bathurst Regional Council (BRC), in Bathurst, NSW, Australia.</p> <p>The funding requested will specifically support a dedicated event prior to the elite race on the same circuit (short loop) to inspire the wider community, family engagement and inclusive participation of this emerging sport.</p> <p>This will encourage people to cycle and enjoy the outdoors with all the health and environmental benefits this brings.</p>	£2,500 (£35,090)	£2,500/year 3 years	\$20,000 (circa £10k) - Australia, BRC (with \$10,000 (circa £5k) repayable post event)	£1,500 in year 1, subject to satisfactory references being received; year 2 and 3 funding and amount of grant subject to review
15.	Sportily	<p>A one-off grant to purchase portable fitness and exercise equipment which will be used for family and community fitness sessions in the public spaces of Cirencester. With this equipment we will be able to deliver a wide range of fun, adaptable activities for all ages.</p> <p>Sportily will cover the costs of running the sessions include staffing, insurance and operating costs.</p> <p>The sessions will follow the Sportily motto of being #OpenToAll and will be designed to encourage local families to join in and #GiveltAGo regardless of their experience or skill level.</p>	£1,223.98	N/A	£2,500 (estimated) Sportily raises funding for its core operating costs annually from gift and grant income.	Defer, pending further information being obtained

NO	APPLICANT	PURPOSE (include evidence on how it benefits Cirencester)	ANNUAL GRANT REQUESTED (TOTAL COST OF PROJECT)	MULTI YEAR GRANT	CONTRIBUTORY FUNDING CONFIRMED	RECOMMENDATION
16.	Corinium Talking News CTN)	<p>CTN is a registered charity, run entirely by around 40 volunteers. The aim of the charity is to provide CD recordings of the local news to people who are registered visually impaired. Every week volunteers meet to record the news from the week's Wilts & Glos Standard. Articles that are chosen are only in relation to Cirencester and the surrounding villages. CTN use a range of electronic equipment in this process such as a laptop, microphones, recording desk and CD copiers.</p> <p>CTN have launched a project to research and purchase more compact recording equipment.</p>	£623.56 (£623.56)	N/A	0	£150
17.	Cirencester Cricket Club (Cirencester CC)	Cirencester CC are looking to fund coaching scholarships to enable young players to gain coaching qualifications in cricket.	£500 (£750)	£500/year 4 years	£250	£200 per annum for 4 years
18.	The Door	The Door are looking to fund a day trip for vulnerable young people in Cirencester who would be otherwise unable to access such extra-curricular activity for either social or economic reasons. The Door is supported by schools and other parish councils.	£3,000 (£3,000)	N/A	0	£750
19.	The Barn, Project Orpheus	<p>To support the Project Orpheus community outreach work run by The Barn Theatre from December 2023 to December 2025 to benefit the residents of Cirencester.</p> <p>Project Orpheus aims to increase community wellbeing, provide wide access to culture, promote Cirencester as a town and help to increase environmental awareness throughout the local community.</p>	£5,000 (£418,525)	£5,000 2 years	<p>£10,000 £5,000 – Glos Community Foundation £5,000 – Friends of the Corinium Museum</p> <p>Awaiting on: National Lottery - £228,000 Esmee Fairbairn - £90,000</p>	£2,500 per annum for 2 years, subject to satisfactory references being received

NO	APPLICANT	PURPOSE (include evidence on how it benefits Cirencester)	ANNUAL GRANT REQUESTED (TOTAL COST OF PROJECT)	MULTI YEAR GRANT	CONTRIBUTORY FUNDING CONFIRMED	RECOMMENDATION
20.	The Phoenix Charitable Trust	To bring mindfulness into the local community to support peoples' health and wellness. Initially pilot sessions will be run with colleagues in primary care who are based in the Phoenix Surgery to increase their knowledge and understanding of mindfulness. In turn they will identify and refer patients to ongoing courses.	£10,000 (£12,040)	N/A	0	Defer, pending further information being obtained
21.	The Churn	To take The Churn's family service users on a day trip for Christmas. Many of the families supported are on low or no income, suffer with poor mental health, and are isolated. Many have experience of domestic abuse, and many have either parent, children, or both, with additional learning needs. Families are unable to afford the usual enriching Christmas activities which form such an integral part of childhood memories and provide a prime opportunity for bonding.	£1,700 (£2,000)	£1,500/year 4 years	0 The remaining funds will be raised through community fundraising.	£500 per annum for 4 years

Note: There is £20,300 allocated by Council in 2023-24. This includes a multi-year agreement of £1,000 to Cotswold Friends (final year = 2023-24) and a £753.75 grant to Baunton Parish Council to maintain a bus shelter for residents of Baunton Lane within the Cirencester electoral boundary. Within the allocation of £20,300, £3,600 is also available for ward-based community projects. This is made up of £100 to each Ward Member to support events and projects in their respective ward and £250 is per ward for individuals and community groups to apply for. This funding is administered on behalf of the Council by the Community Services Committee. Where a recommendation is to approve the Finance and Audit Committee is asked to consider the level of grant to be awarded, noting that a total of £14,946.25 is available to be allocated.

Cirencester Town Council Budget Estimates 2024-25

Further to consultation with each lead officer and following an informal briefing of the Finance and Audit Committee in September, this is a first draft, estimated, budget for 2024-25 for recommendation to Council in respect of public consultation. Additional analysis and an evidence base will be prepared for the meeting of Council in November to support the estimates, specifically the proposed increases.

statutory obligation/outside direct control of Council							
operational/strategic/employment/governance/contract							
discretionary							
	Notes	Expenditure	Income	Total	Expenditure	Income	
				(exp less inc)	Compared to 2023-24		
CORPORATE							
Staffing (salaries, national insurance, pension)		£140,000			Plus £3k		
Professional Fees (legal, human resources, finance)		£25,000			No Change		
Staff, Member and Mayor Allowances and Expenses		£12,000			Less £4.5k		
Staff and Member Training and Development		£8,000			Less £3k		
Civic and Local Democracy		£10,000			Less £4.5k		
Office Accommodation (rent, business rates, utilities)		£38,500			No Change		
Insurance (assets, public liability, motor)		£16,000			No Change		
Memberships and Subscriptions		£6,000			No Change		
Community Development Trust (direct grant)	1	tbc			tbc		
Bingham Library Trust Management Support*		£10,000	£42,000		No Change	No Change	
External Grants and Sponsorship			£10,000			No Change	
Investment Account Interest			£10,000			No Change	
* in accordance with the Service Level Agreement		£265,500	£62,000	£203,500			
OFFICE SERVICES							
Staffing (salaries, national insurance, pension)		£176,600			Less £5.4k		
Administration Support (postage, stationery etc)		£5,400			No Change		
Office Support (leases, maintenance, cleaning contract)	2	£13,000			Plus £9k		
Technology Support (IT equipment, software, telephones, broadband)	3	£46,500			Plus £26.5k		
Social Media and Communication		£3,000			Less £1k		
Local Information Centre		£6,000	£10,000		Plus £3.5K	Plus £3.5k	
		£250,500	£10,000	£240,500			

	Notes	Expenditure	Income	Total	Expenditure	Income	
LAND & PROPERTY SERVICES					Compared to 2023-24		
Staffing (salaries, national insurance, pension)		£480,000			Plus £9k		
Tree Works and Tree Consultancy	4	£20,000			Plus £14k		
Green Spaces, Play Areas and Public Facilities	5	£80,000			Plus £25k		
Vehicles, Equipment and Machinery	6	£15,000			Plus £15k		
Operational Costs		£55,000			No Change		
Public Realm and Highways (inc. town centre)	7	£20,000			Plus £10k		
Litter Collection and Disposal		£6,000			Plus £2k		
Norman Arch and Cottage Maintenance		£5,000			Plus £3k		
Norman Arch and Cottage Lease			£10,000			Plus £8k	
Contract (Amphitheatre)			£16,000			No Change	
Fees and Licenses (inc. sports and recreation income)			£20,000			No Change	
		£681,000	£46,000	£635,000			
COMMUNITY SERVICES							
Staffing (salaries, national insurance, pension)		£164,000			Plus £3k		
Markets and Events (including Mop and Advent)	8	£61,500	£87,000		Plus £51k	Plus £9k	
Business and Economy		£0			Less £6k		
Community Support (grants and community projects)		£20,300			No Change		
Christmas Lights and Tree		£31,000			Plus £1k	Less £5k	
Community Safety inc CCTV		£10,000			Less £5k		
Children and Young People	9	£30,000			Plus £15k		
Twinning and Tourism		£5,000			No Change		
		£321,800	£87,000	£234,800			
Sub Total		£1,518,800	£205,000	£1,313,800			
PRIORITY PROJECTS AND RESERVE ALLOCATIONS							
Cirencester Neighbourhood Plan		£5,000			No Change		
Town Centre Regeneration Loan Repayment		£75,000			No Change		
Norman Arch and Cottage	10	£25,000			Plus £10k		
Emergency and Contingency Support	11	£30,000			Plus £30k		
Amphitheatre (including Obelisk Community Rooms)	10	£25,000			Plus £25k		
General Reserve	12	£200,000			Plus £200k		
		£360,000	£0	£360,000			
		Expenditure	Income	Exp less Inc			
Totals		£1,878,800	£205,000	£1,673,800			

SCHEME OF ALLOWANCE SCHEDULE

A Basic Allowance of £500 shall be paid to each Councillor per annum.

A Special Responsibility Allowance (SRA) of £500 shall also be paid to the Mayor of Cirencester.

Notes:

1. Cirencester Community Development Trust (direct grant) subject to decision of Community Services Committee.
2. Office Support adjusted to include cleaning contract costs, formerly absorbed by overall budget expenditure.
3. Technology Support increased to more realistic level and requirement to replace IT hardware, suppliers costs kept under regular review, telephone system and broadband (£12k), one-off cost for three-year Commonplace licence and support (£9k), IT Cloud, Support and Cyber Security (£17k)
4. Tree Works and Consultancy has previously been underestimated and we have a significant number of trees on our 45+ hectares of land, which need to be regularly assessed, monitored with routine and emergency maintenance being required.
5. This increase relates primarily to the need to maintain and upgrade play equipment across all our sites.
6. This budget was previously an earmarked reserve but has been reallocated to the operational cost centre for land and property.
7. This increase relates primarily to the ongoing requirement to support the County Council with maintenance of the town centre as per the highway agreement.
8. This increase relates primarily to the accurate costs of the Advent Festival which has grown over the years but for which the expenditure has not previously been reflected in the budget estimates.
9. This increase relates to the identified need by the Community Services Committee to commission additional and targeted support for young people.
10. This increase reflects the strategic priorities relating to the review of the Council's green spaces and historic assets.
11. This is a new budget line, to be allocated pro-rata to each Committee, delegated by Council to spend on issues which arise during the financial year/to provide the community with emergency support as and when need arises.
12. This is a requirement of the internal and external auditors report due to an over reliance on reserves in recent years.

MEDIUM TERM FINANCIAL PLAN (MTFP)	Notes						
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
INCOME		£	£	£	£	£	£
Corporate	2	62,003	62,000	63,500	65,000	66,600	68,000
Office Services	2	6,500	10,250	10,500	10,750	11,000	11,250
Land and Property Services	2	38,000	46,000	47,000	48,000	49,000	50,000
Community Services	2	83,000	89,000	91,000	93,000	95,000	97,000
		189,503	207,250	212,000	216,750	221,600	226,250
EXPENDITURE							
Corporate	2	284,503	265,500	278,000	292,000	305,000	320,000
Office Services	2	217,650	250,500	263,000	276,000	290,000	304,500
Land and Property Services	2	613,000	681,000	714,000	750,000	787,000	826,000
Community Services	2	262,800	321,800	338,000	355,000	372,800	390,000
Capital Projects and Investment	4	0	0	160,000	200,000	200,000	200,000
Priority Projects		160,000	160,000	160,000	160,000	160,000	160,000
General Reserves	3	0	200,000	40,000	0	0	0
		1,537,953	1,878,800	1,953,000	2,033,000	2,114,800	2,200,500
		1,348,450	1,671,550	1,741,000	1,816,250	1,893,200	1,974,250
Expenditure less Income funded by:							
<i>Precept</i>		1,303,941	1,671,550	1,741,000	1,816,250	1,893,200	1,974,250
<i>Reserves</i>		44,509	0	0	0	0	0
		1,348,450	1,671,550	1,741,000	1,816,250	1,893,200	1,974,250
Estimated Year End Funds							
Capital Reserve *		0	0	160,000	360,000	560,000	760,000
General Reserve		60,000	260,000	300,000	300,000	300,000	300,000
CCLA Public Sector Deposit Fund		20,000	20,000	20,000	20,000	20,000	20,000
Band D Equivalent							
	1	174.79	224.00	233.00	243.00	254.00	265.00
Band D % increase							
	1	3.00%	28.00%	4.00%	4.30%	4.50%	4.30%
Total Band D increase per week							
	1	10p	95p	17p	19p	21p	21p

NOTES:

1. Band D info based on 2023-24 tax base of 7460; the impact for all Tax Bands and future projections will be calculated when the tax base for 2024-25 is available
2. Increase in expenditure per annum from 2024 is based on a flat rate 5% year on year; income on a flat rate 2.5%.
3. In accordance with internal and external audit advice the General Reserve needs to grow up to £300k based on current level of expenditure.
4. The Council has no capital funding for investment and/or major projects, it is advised that a capital fund be established from 2025-26.

The National Association of Local Councils (NALC) is working with The Parkinson Partnership LLP to update its 2019 Model Financial Regulations for England and Wales.

The model financial regulations are part of a support package that local (parish and town) councils receive through their NALC and county association membership. They are an essential tool for councils of all sizes, setting out the framework within which the council ensures responsible, sustainable, and compliant management of its finances.

NALC is seeking views on the technical aspects of the regulations. The responses will inform the revision and content of these regulations. The consultation will not result in any changes to existing legislation.

NALC would like to know:

1. Is the description of budget preparation (Section 3) adequate, and if not, what changes should be made?
2. How should we improve the wording (Section 4) about expenditure monitoring?
3. What changes are needed to manage safe and satisfactory delegation of authority to staff (Section 5)?
4. Suggestions for amendments to improve control of online payments and banking (Sections 5 and 6)?
5. What revisions are needed to manage procurement (Sections 10,11 and 12) effectively?
6. What additional regulations may be necessary concerning financial risk management (Section 17)?
7. Which regulations create challenges for transparency or protecting personal and commercially sensitive data?
8. What, if anything, should be removed from the model regulations and why?
9. Which paragraphs, if any, are obsolete and need replacing?
10. Are there any other issues that should be covered within financial regulations?

To cross reference with Cirencester Town Council's Financial Regulations please access via the link:

[Policies - Google Drive](#)

[ENTER COUNCIL NAME] 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 orders¹ and any individual financial regulations relating to contracts.

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

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

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

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

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

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

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

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

1.9. The RFO;

- acts under the policy direction of the council;

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

- 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.

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].

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.

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').

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

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.

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

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

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.

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.

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.

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

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 Regulations².

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

- 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

[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 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 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.

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