Membership from May 2022
Councillor Borda
Councillor Drummond
Councillor Ferries
Councillor Hall (Vice)
Councillor Harvey (Chair)
Councillor Hood
Councillor Hulbert
Councillor Jefferys
Councillor Lay
Councillor Perry
Councillor Yarrow

Newmarket TOWN COUNCIL

The Memorial Hall, High Street, Newmarket, Suffolk CB8 8JP

You are hereby summoned to attend a meeting of the
FINANCE & POLICY COMMITTEE to be held at
Memorial Hall, High Street, Newmarket, CB8 8JP on
Monday 20th March 2023 at **7pm**
or following on from the Development and Planning Committee meeting, whichever is later

The meeting is held in public and the public are encouraged to attend and participate. Just occasionally matters such as contractual or staffing matters do have to be held in the confidential part of the meeting.
Members of the public and press may not orally report or comment about a meeting as it takes place if present at a meeting of the Council, but otherwise may:
a. film, photograph or make an audio recording of the meeting;
b. use any other means for enabling persons not present to see or hear proceedings at a meeting as it takes place or later;
c. Report or comment on the proceedings in writing, during or after a meeting or orally after the meeting.
The Council will where possible facilitate such recording unless it is being disruptive. It will also take steps to ensure that children, the vulnerable and members of the public who object to being filmed are protected without undermining the broader purpose of the meeting

1. **Chair to read** fire safety notice and announce that proceedings may be filmed or recorded.
2. **Apologies –** To receive and accept apologies for absence
3. **Declaration of interests**
   a) Councillors are invited to raise any declarations of interest concerning items on the agenda
   b) To consider any requests for dispensation
4. **Minutes of previous meeting held 23rd January 2023**
   a) To consider and adopt the minutes, as a true record of the proceedings
   b) To consider any matters arising
5. **Public participation –** an invitation to members of the public to make representations to Councillors. Resolutions can only be made on items on the agenda
   Rules of public participation: no person may speak for longer than 3 minutes in total. The maximum time permitted for this item is 15 minutes. This is the only opportunity during the meeting, for members of the public to address Councillors.
6. **Submission of schedules of payments for information** - To approve cashbooks 1-4 for months 10 and 11
7. **Bank statements** – To confirm that the bank statement balances & related bank reconciliations have been signed by the Chair of the Finance & Policy Committee
8. **Accounts** – To receive and note the Income & Expenditure for the Finance & Policy Committee for the previous month (month 11)
9. **Funding application** – to resolve to apply for funding for the Neighbourhood Plan review consultancy work
10. **Policies –** to receive a report regarding the review of the following policies from the Policies Review working group
    a) Standing Orders
    b) Financial Regulations
    c) Financial Risk Scheme
    d) Scheme of Delegation to Officers
11. **Health, Safety and Facilities –** to receive a monthly report
12. **Appointment of Internal Auditor for 2022/2023** – to approve
13. **Review of Internal Control Statement and Systems** – to review and approve
14. **Correspondence**
15. Date of next meeting **Monday 15th May 2023**

Signed *CE Whitaker* Cathy Whitaker, Town Clerk Date 14th March 2023

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Newmarket TOWN COUNCIL

Minutes of a Meeting of the Finance & Policy Committee
Held on Monday 23rd January 2023 at the Memorial Hall at 7:20pm

Attendance:

Councillor J Harvey (Chairman)
Councillor J Borda
Councillor R Hood
Councillor P Hulbert
Councillor M Jefferys
Councillor S Perry
Councillor K Yarrow

Also Present: C Whitaker – Town Clerk, T Symonds – Deputy Town Clerk, J Ashton – Minute Assistant and 1 Member of the Public.

Minute

F/23/01/1 **Chairman to Read the Fire Safety Notice and Announce that Proceedings may be filmed or Recorded**

The Chairman opened the meeting and read out the Fire Safety Notice and confirmed that proceedings may be filmed or recorded.

F/23/01/2 **Apologies for Absence**

Apologies were received from Cllr Drummond, Ferries and Lay. Cllr Hall was absent.

F/23/01/3 **Declaration of Member's Interests and to Remind Councillors of the Need to Keep up to Date their Register of Member's Interests and to Consider any Requests Received for Members Dispensation**

Cllr Yarrow declared an interest in item 9b – Grants – Newmarket Community Arts. There were no requests for dispensations.

F/23/01/4 **To Confirm the Minutes of the Meeting Held on 21st November 2022 and any Matters Arising**

Members received the minutes of the Finance & Policy Committee meeting held on 21st November 2022 and the following amendment was made:

Page 3 – F/22/11/13.03 Recommendation – that the recommendation be amended to read the following:

F/22/11/13.03 Recommendation

That NTC does not add information and locations of defibrillators to the NTC website due to NTC not owning them other than the ones held in the Pavilion and Memorial Hall; a database would be difficult to keep up to date and accurate and the public are given the location of registered defibrillators when contacting the emergency services.

F/23/01/4.01 Resolved

That subject to the amendment being made, the minutes of the Finance & Policy Committee meeting held on 21st November 2022 be adopted and signed as a true record by the Chairman of the Finance & Planning Committee.

Cllr Yarrow declared an interest in the following item and left the meeting.

F/23/01/5 **Public Open Session**

A member of the public spoke to item 9b – Grant request from Newmarket Community Arts to support the Rivers of Light Festival on Yellow Brick Road on 18th February to promote the Newmarket Brook and the fact that it is a rare chalk stream. Details of the workshops that will be held to make the lanterns were given along with the planned activities for the event.

The Chairman proposed that item 9b – Grant for NCA be brought forward and the following was agreed:

F/23/01/5.01 Resolved
That item 9b – Grants be brought forward.

F/23/01/6 **Grants**

Newmarket Community Arts - A grant application from Newmarket Community Arts was considered and the following was agreed:

F/23/01/6.01 Recommendation
That the grant request from Newmarket Community Arts for £1,000 be approved.

Cllr Yarrow re-joined the meeting and a member of the public left the meeting.

F/23/01/7 **Submission of Schedules of Payments for Information CB1 - CB4 M8 and M9**

Members reviewed CB1 - CB4 for November and December 2022 and the following was agreed:

F/23/01/7.01 Recommendation
That the ratification of the schedules of payments for the period 01/11/2022 – 31/12/2022 (Cash Book 1 - 4) be received and adopted.

F/23/01/8 **To Confirm the Bank Statement Balances & Related Bank Reconciliation have been signed by the Chairman of F&P Committee**

The Chairman of the Finance & Policy Committee confirmed scrutiny of the bank reconciliations relating to the end of 31/12/2022 (months 8 and 9) for the Town Council's Current, Petty Cash, Salaries and Barclaycard Cashbooks.

F/23/01/9 **To Receive the Income and Expenditure**

The Income and Expenditure reports for December 2022 were received and noted.

F/23/01/10 **Grants**

NewsTalk - A grant application from NewsTalk was considered and the following was agreed:

F/23/01/10.01 Recommendation
That the grant request from NewsTalk £250 be approved.

F/23/01/11 Policies
A number of policies were due to be reviewed and the following was agreed:

F/23/01/11.01 Recommendation
That this item be deferred to March 2023. That a Task and Finish Working Group be set up consisting of Town Clerk, Cllrs Harvey, Perry, Drummond and Hood with a remit to review the policies and make recommendations to the Committee.

F/23/01/12 Committee Terms of Reference
The Committee Terms of Reference were reviewed and the following was agreed:

F/23/01/12.01 Recommendation
That the Committee Terms of Reference be received and approved.

F/23/01/13 Health, Safety and Facilities
An update report on the Memorial Hall and Gardens, Severals and Pavilion and the Cemetery was received and noted.

F/23/01/14 Correspondence
None noted.

F/23/01/15 Date of Next Meeting
Monday 20th March 2023 at the Memorial Hall.

Meeting closed at 7:40 pm

Signed ______________________________ Date _________________________

Summary of Recommendations

Minutes of Finance & Policy held on 23rd January 2023

Recommendation	Recommendation Wording
F/23/01/6.01 Recommendation	**That the grant request from Newmarket Community Arts for £1,000 be approved.**
F/23/01/7.01 Recommendation	**That the ratification of the schedules of payments for the period 01/11/2022 – 31/12/2022 (Cash Book 1 - 4) be received and adopted.**
F/23/01/10.01 Recommendation	**That a grant request from Newstalk £250 be approved.**
F/23/01/11.01 Recommendation	**That this item be deferred to March 2023. That a Task and Finish Working Group be set up consisting of Town Clerk, Cllrs Harvey, Perry, Drummond and Hood with a remit to review the policies and make recommendations to the Committee.**
F/23/01/12.01 Recommendation	**That the Committee Terms of Reference be received and approved.**

Item 6

Receipts for Month 10 | **Nominal Ledger Analysis**

Receipt Ref	Name of Payer		£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :		**522,803.31**					**522,803.31**	
correction	Banked: **29/11/2022**	**-3,738.24**							
correction	SNTS		-3,738.24		-623.04	565		-3,115.20	corr of dep to SL on a/c paymt
bacs	Banked: **29/11/2022**	**3,738.24**							
	Sales Recpts Page 2424		3,738.24	3,738.24		101			Sales Recpts Page 2424
bacs	Banked: **03/01/2023**	**139.20**							
bacs	Chowdhury		139.20		23.20	565		116.00	hdep bkg 15/1/23 Chowdry
bacs	Banked: **03/01/2023**	**156.60**							
bacs	Rigarlsford		156.60		26.10	565		130.50	h.bkg 7/1/23 Rigarlsford
bacs	Banked: **03/01/2023**	**390.00**							
bacs	John Ryan Racing		390.00		65.00	1172	303	325.00	SBox bale sales.JR Racing
bacs	Banked: **04/01/2023**	**72.00**							
	Sales Recpts Page 2429		72.00	72.00		101			Sales Recpts Page 2429
bacs	Banked: **04/01/2023**	**340.80**							
	Sales Recpts Page 2430		340.80	340.80		101			Sales Recpts Page 2430
000159	Banked: **05/01/2023**	**72.00**							
	Sales Recpts Page 2425		72.00	72.00		101			Sales Recpts Page 2425
000160	Banked: **05/01/2023**	**164.00**							
000160	Teadance Income		164.00		27.33	1043	301	136.67	Xmas Teadance
bacs	Banked: **06/01/2023**	**320.00**							
	Sales Recpts Page 2427		320.00	320.00		101			Sales Recpts Page 2427
bacs	Banked: **06/01/2023**	**120.00**							
bacs	CS SADLER		120.00		20.00	565		100.00	hdep/yoga at Pavilion SADLER
bacs	Banked: **09/01/2023**	**178.50**							
	Sales Recpts Page 2428		178.50	178.50		101			Sales Recpts Page 2428
bacs	Banked: **10/01/2023**	**50.00**							
bacs	Plummer		50.00		8.33	565		41.67	hdep/Sch of Dance 12/3/23
000161	Banked: **11/01/2023**	**64.80**							
	Sales Recpts Page 2426		64.80	64.80		101			Sales Recpts Page 2426
bacs	Banked: **12/01/2023**	**900.00**							
	Sales Recpts Page 2431		900.00	900.00		101			Sales Recpts Page 2431
bacs	Banked: **13/01/2023**	**6,002.42**							
bacs	Marketing Force		6,002.42			1009	201	6,002.42	Marketing Force
bacs	Banked: **20/01/2023**	**120.00**							
bacs	Sadler		120.00		20.00	565		100.00	hdep yoga 24/31Jan. Pavilion
bacs	Banked: **24/01/2023**	**25,446.68**							
bacs	HMRC		25,446.68			105		25,446.68	VAT refund Q3

Continued on Page 2

Receipts for Month 10

Nominal Ledger Analysis

Receipt Ref	Name of Payer		£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
bacs	Banked: **24/01/2023**	**125.64**							
bacs	MANSFIELD DM		125.64		20.94	565		104.70	dhep/bkg24/1/23.Promar Int
bacs	Banked: **25/01/2023**	**77.76**							
bacs	Mansfield DM		77.76		12.96	565		64.80	hdep/Promar Int.bkg25/1/23
bacs	Banked: **30/01/2023**	**54.00**							
bacs	Nomads Ltd		54.00		9.00	565		45.00	hdep/ bkg 20/1/23Nomads
bacs	Banked: **31/01/2023**	**72.00**							
bacs	Silver Band		72.00		12.00	565		60.00	hdep/Silver Band bkg 5/2/23
bacs	Banked: **31/01/2023**	**144.00**							
	Sales Recpts Page 2436		144.00	144.00		101			Sales Recpts Page 2436
	Total Receipts for Month	35,010.40		5,830.34	-378.18			29,558.24	
	Cashbook Totals	557,813.71		5,830.34	-378.18			552,361.55	

Continued on Page 3

Payments for Month 10 — **Nominal Ledger Analysis**

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
05/01/2023	Mrs G King	759	300.00	300.00		501			MARKETING CHRISTMAS EVENTS
05/01/2023	F A Valiant & Sons Ltd.,	6778	16,604.15	16,604.15		501			INTERIM CERTIFICATE CLOCKTOWER
05/01/2023	Whitworth Co-Partnership LLP	22416	760.40	760.40		501			CONSULATION FEES
05/01/2023	Caskade Music	24122201	100.00	100.00		501			TEA DANCE MUSIC DEC
05/01/2023	Studio Scribbles Ltd	1034	600.00	600.00		501			CHRISTMAS EVENT CRAFT
05/01/2023	Penny Sobr	81	350.00	350.00		501			CHRISTMAS EVENT CRAFT
05/01/2023	Newmarket Lions Club	LION-001	150.00	150.00		501			SANTA & GIFTS CMAS EVENT
05/01/2023	Harrisons Packaging	5675439	246.00	246.00		501			DOG WASTE BAGS
05/01/2023	MPB Electrical Contractors Ltd	0127/0128	1,178.40	1,178.40		501			FIXED WIRE TESTING PAV
05/01/2023	British Telecommunications Plc	6654322	118.80	118.80		501			DIRECTORY ENTRY
05/01/2023	Rialtas Business Solutions Ltd	SM26785	153.85	153.85		501			SOFTWARE FEES
05/01/2023	Phillip Green	040123	115.00	115.00		501			CLOCKTOWER SERVICES DEC
05/01/2023	Abbey Security Services Ltd	38079	189.00	189.00		501			SECURITY SERVICES DEC
05/01/2023	Cooleraid Ltd	1634909	102.30	102.30		501			WATER FOR COOLERS
05/01/2023	Gala Lights Ltd	22669/617	19,212.00	19,212.00		501			CHRISTMAS LIGHTS YR 2
11/01/2023	Michelle Bolger Expert Landsca	407	758.70	758.70		501			SUNNICA SUPPORT 3/3
11/01/2023	Herdhire Bury St Edmunds	DL8JEEW	556.55	556.55		501			VAN HIRE 21/12-09/01
11/01/2023	Complete Business Solutions Gr	03513491	27.47	27.47		501			STATIONERY
11/01/2023	AFP Construction Consultants	7802/22	144.00	144.00		501			CDM CONSULTATION FEE 3
11/01/2023	SLCC Enterprises Ltd	BK208835-1	36.00	36.00		501			TRAINING TCLERK
11/01/2023	Mead Contruction (Cambridge) L	177417	288.00	288.00		501			CEM SPOIL REMOVAL
11/01/2023	Anglian Water Business Nationa	229789301/	117.30	117.30		501			WATER SEVERALS
11/01/2023	Francis Taylor Building	84979 JAN2	3,600.00	3,600.00		501			WRITTEN REPS SUMMER 2022
11/01/2023	NFU Mutual	1153713095	25.67	25.67		501			EXTENDED INS HIRED VAN
11/01/2023	F A Valiant & Sons Ltd.,	10543	3,320.83	3,320.83		501			ClockTowerInterimCert 1
12/01/2023	N-CIS	10147	514.70	514.70		501			IT SERVICES
18/01/2023	Dorans Plumbing	2598	68.50	68.50		501			CLEAN/SERVICE URN
18/01/2023	Penguinos	101232	420.00	420.00		501			CHRISTMAS EVENT LUNCHES
18/01/2023	Cooleraid Ltd	1637209	115.68	115.68		501			COOLER RENTAL MAIN OFFICE
18/01/2023	West Suffolk Council	1212027	11,489.77	11,489.77		501			QUARTER 3 SLA CEM
18/01/2023	Anglian Water Business Nationa	290307401/	23.58	23.58		501			WATER CHARGES CEMETERY
18/01/2023	Ken Booth & Co Ltd	409342/116	212.52	212.52		501			CREDIT INCORRECT ITEM
21/01/2023	Siemens Financial Services	DDA9583348	645.36		107.56	4028	101	537.80	Q4 printer lease/maint
24/01/2023	Cozens (UK) Ltd	7158	286.80	286.80		501			REPAIRS TO CHRISTMAS LIGHTS
24/01/2023	House of Flags	SI23600012	1,946.40	1,946.40		501			ANGLED FLAGS 2 SETS
24/01/2023	SLCC Enterprises Ltd	BK209078/	544.30	544.30		501			LEGION.TRAIN TS
24/01/2023	A S Wigg & Son Ltd	180123	227.00	227.00		501			CHAIN ENGRAVING
24/01/2023	Keyways Locksmith Ltd	22125	105.60	105.60		501			4 x PADLOCKS
24/01/2023	NFU Mutual	1153980000	180.01	180.01		501			INSURANCE HIRED VAN

Continued on Page 4

Payments for Month 10 | **Nominal Ledger Analysis**

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
24/01/2023	Total Gas and Power Ltd	3006079835	27.55	27.55		501			ELECTRICITY CLOCK TOWER
24/01/2023	Total Gas and Power Ltd	3005903109	24.49	24.49		501			ELECTRICITY BILL TUTTE
26/01/2023	Total Gas and Power Ltd	742.34	742.34	742.34		501			SERVICE CREDIT M HALL
30/01/2023	Barclaycard Account	bcard tfr	983.73			208		983.73	payment statement Dec
31/01/2023	Petty Cash	topup	71.43			210		71.43	Reimbursement
	Total Payments for Month		67,684.18	65,983.66	107.56			1,592.96	
	Balance Carried Fwd		490,129.53						
	Cashbook Totals		557,813.71	65,983.66	107.56			491,722.49	

Receipts for Month 10 — Nominal Ledger Analysis

Receipt Ref	Name of Payer		£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :		150.00					150.00	
bacs	Banked: 13/01/2023	6,002.42							
	Sales Recpts Page 2432		6,002.42	6,002.42		101			Sales Recpts Page 2432
correc	Banked: 13/01/2023	-6,002.42							
correc	Marketing Force correc		-6,002.42			1009	201	-6,002.42	Marketing Force correc
	Banked: 31/01/2023	71.43							
topup	Current Account		71.43			201		71.43	Reimbursement
	Total Receipts for Month	71.43		6,002.42	0.00			-5,930.99	
	Cashbook Totals	221.43		6,002.42	0.00			-5,780.99	

Continued on Page 2

Petty Cash | For Month No: 10

Payments for Month 10 | Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
31/01/2023	Petty Cash M10	PCASH M10	71.43		10.12	4009	101	6.12	PCash/EM mileage
						4016	120	12.19	PCash/Cleaning supplies
						4078	120	3.28	PCash/Refr events
						4020	102	1.30	PCash/staff refr
						4064	101	21.25	PCash/Flowers
						4310	308	12.50	PCash/HighSt planter lights
						4036	120	4.67	PCash/key for lift
	Total Payments for Month		71.43	0.00	10.12			61.31	
	Balance Carried Fwd		150.00						
	Cashbook Totals		221.43	0.00	10.12			211.31	

Receipts for Month 10 | Nominal Ledger Analysis

Receipt Ref	Name of Payer		£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :		51,685.97					51,685.97	
	Banked:	0.00							
			0.00					0.00	
	Total Receipts for Month	0.00		0.00	0.00			0.00	
	Cashbook Totals	51,685.97		0.00	0.00			51,685.97	

Continued on Page 2

Staff Salary Account

For Month No: 10

Payments for Month 10

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
22/09/2022	People's Pension adjustment M6	ADJ SEPT	-44.35			514		-44.35	People's Pension adjustment M6
23/01/2023	HMRC	1108662310	4,592.46			515		4,592.46	PAYE/NICS M10
23/01/2023	Net Salaries M10	BACS	12,696.19			516		12,696.19	Net Salaries M10
23/01/2023	Peoples Pension M10	DD	839.70			516		839.70	Peoples Pension M10
	Total Payments for Month		18,084.00	0.00	0.00			18,084.00	
	Balance Carried Fwd		33,601.97						
	Cashbook Totals		51,685.97	0.00	0.00			51,685.97	

Receipts for Month 10 | Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Banked: 30/01/2023	983.73						
bcard tfr	Current Account	983.73			201		983.73	payment statement Dec
	Total Receipts for Month	983.73	0.00	0.00			983.73	
	Balance Carried Fwd	881.59						
	Cashbook Totals	1,865.32	0.00	0.00			1,865.32	

Continued on Page 2

Payments for Month 10 | Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
		Balance Brought Fwd :	888.56					888.56	
01/01/2023	card/Adobe	CC230553	15.17		2.53	4025	101	12.64	card/monthly Adobe licence
03/01/2023	card/QD	CC230534	14.00		2.33	4038	120	11.67	card/office refr storage
03/01/2023	card/Homebase	CC230535	34.00		5.67	4036	202	28.33	card/paint for cem toilet bldg
04/01/2023	CARD/Annual Fee	NO VOUCHER	32.00			4051	101	32.00	card/Annual credit card fee
04/01/2023	card/Amazon Prime (refund)	REFUND	-8.99			4025	101	-8.99	card/Amazon Prime (refund)
05/01/2023	card/All Saints News	CC230537	32.30			4028	101	32.30	card/newspaper account
11/01/2023	card/EBAY	CC230538	12.18			4036	120	12.18	card/keys for Tormax switch
12/01/2023	card/BP Hyperion	CC230539	30.02		5.00	4039	200	25.02	card/fuel for van
13/01/2023	card/QD	CC230540	5.58		0.93	4038	120	4.65	card/laundry storage bags
17/01/2023	card/Argos	CC230541	32.00		5.33	4038	120	26.67	card/heater for offices
17/01/2023	card/BP Hyperion	CC230542	30.00		5.00	4039	200	25.00	card/fuel for van
17/01/2023	card/NElectrical Wholesale	CC230543	10.80		1.80	4036	202	9.00	card/lightbulbs for cem bldgs
17/01/2023	card/Amazon	CC230544	49.99		8.33	4038	120	41.66	card/Portrait-King Charles
17/01/2023	card/Screwfix	CC230545	49.98			4010	102	49.98	card/work boots (TK)
17/01/2023	card/Eventbrite	CC230546	38.93		6.49	4008	101	32.44	card/TC-comm.eng.training
17/01/2023	card/EBAY	CC230547	4.30		0.72	4036	120	3.58	card/keys for Tormax switch
23/01/2023	card/BP Hyperion	CC230548	60.00		10.00	4039	200	50.00	card/fuel for van
23/01/2023	card/Funday Entertainment Ltd	CC230549	295.50		49.25	4312	305	246.25	card/dep-coronation ent.
23/01/2023	card/Homebase	CC230550	40.00		6.67	4036	202	23.33	card/paint for cem
						4036	120	10.00	card/paint for MH
26/01/2023	card/QD	CC230551	6.99		1.16	4038	120	5.83	card/BIN for staff kitchen
27/01/2023	card/Farthings	CC230552	75.80		12.63	4036	120	63.17	card/Tablecloth laundry
29/01/2023	card/Zoom	CC230558	14.39		2.40	4025	101	11.99	card/Zoom monthly lic
30/01/2023	card/BP Hyperion	CC230554	70.02		11.67	4039	200	58.35	card/fuel for van
30/01/2023	card/Amazon	CC230555	5.95		0.99	4023	101	4.96	card/A4 lever arch file
30/01/2023	card/Shoe Doctor	CC230556	6.50		1.08	4037	202	5.42	card/spare key cem gate
30/01/2023	card/Amazon	CC230557	19.35		3.23	4023	101	16.12	card.Thermal binding covers
	Total Payments for Month		976.76	0.00	143.21			833.55	
	Cashbook Totals		1,865.32	0.00	143.21			1,722.11	

Receipts for Month 11 Nominal Ledger Analysis

Receipt Ref	Name of Payer		£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :		490,129.53					490,129.53	
bacs	Banked: 01/02/2023	60.00							
bacs	CS Sadler		60.00		10.00	565		50.00	hdep.YogaPAV.11&25 Feb
bacs	Banked: 02/02/2023	2,000.00							
	Sales Recpts Page 2439		2,000.00	2,000.00		101			Sales Recpts Page 2439
bacs	Banked: 03/02/2023	364.80							
	Sales Recpts Page 2437		364.80	364.80		101			Sales Recpts Page 2437
bacs	Banked: 03/02/2023	96.00							
	Sales Recpts Page 2438		96.00	96.00		101			Sales Recpts Page 2438
bacs	Banked: 06/02/2023	120.00							
bacs	CS Sadler		120.00		20.00	565		100.00	hdep.YogaPAV.7&14Feb
bacs	Banked: 06/02/2023	400.00							
bacs	Mathias Medeiros		400.00		66.67	565		333.33	hdep.T3.11-14April bkg
sumup	Banked: 07/02/2023	40.31							
sumup	Promar International		40.31	36.00		101			Sales Recpts Page 2440
						4093	101	-0.69	inv 6906/sumup comm
						1006	101	5.00	inv 6906/admin sumup fee
000162	Banked: 10/02/2023	81.00							
	Sales Recpts Page 2442		81.00	81.00		101			Sales Recpts Page 2442
bacs	Banked: 10/02/2023	60.00							
bacs	The Candy St		60.00		10.00	1026	305	50.00	stallholder-cornonation event
bacs	Banked: 10/02/2023	384.00							
bacs	The Offshoot foundation		384.00		64.00	565		320.00	hdep.Offshoot.11-14April23
bacs	Banked: 10/02/2023	3,240.00							
	Sales Recpts Page 2443		3,240.00	3,240.00		101			Sales Recpts Page 2443
bacs	Banked: 11/02/2023	432.00							
	Sales Recpts Page 2441		432.00	432.00		101			Sales Recpts Page 2441
bacs	Banked: 17/02/2023	2,047.32							
	Sales Recpts Page 2445		2,047.32	2,047.32		101			Sales Recpts Page 2445
bacs	Banked: 17/02/2023	144.00							
	Sales Recpts Page 2446		144.00	144.00		101			Sales Recpts Page 2446
sumup	Banked: 17/02/2023	210.60							
sumup	Click Travel Ltd		210.60	216.00		101			Sales Recpts Page 2447
						4093	101	-5.40	sumup payment inv 6919
bacs	Banked: 17/02/2023	120.00							
	Sales Recpts Page 2448		120.00	120.00		101			Sales Recpts Page 2448
bacs	Banked: 17/02/2023	54.40							
bacs	Plummer		54.40		9.07	565		45.33	hdep/Nkt Sch of Dance 12/3/23

Continued on Page 2

Receipts for Month 11 Nominal Ledger Analysis

Receipt Ref	Name of Payer		£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
bacs	Banked: 20/02/2023	2,000.00							
	Sales Recpts Page 2444		2,000.00	2,000.00		101			Sales Recpts Page 2444
bacs	Banked: 24/02/2023	1,200.00							
	Sales Recpts Page 2449		1,200.00	1,200.00		101			Sales Recpts Page 2449
bacs	Banked: 24/02/2023	96.00							
	Sales Recpts Page 2450		96.00	96.00		101			Sales Recpts Page 2450
bacs	Banked: 24/02/2023	90.00							
bacs	CS Sadler		90.00		15.00	565		75.00	hdep/Sadler-yoga Pav
bacs	Banked: 24/02/2023	126.00							
bacs	Mansfield DM		126.00		21.00	565		105.00	hdep.Mansfield.27/2/2023
000163	Banked: 27/02/2023	276.50							
000163	Teadance Income		276.50		46.08	1043	301	230.42	24/2/23 teadance takings
bacs	Banked: 27/02/2023	144.00							
	Sales Recpts Page 2451		144.00	144.00		101			Sales Recpts Page 2451
bacs	Banked: 28/02/2023	240.00							
	Sales Recpts Page 2452		240.00	240.00		101			Sales Recpts Page 2452
	Total Receipts for Month	14,026.93		12,457.12	261.82			1,307.99	
	Cashbook Totals	504,156.46		12,457.12	261.82			491,437.52	

Continued on Page 3

Payments for Month 11 | Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
02/02/2023	Newmarket Newstalk for Blind	NEWSTALK	250.00			4076	101	250.00	Grant - Newstalk
02/02/2023	N-CIS	10225	515.95	515.95		501			IT SERVICES
02/02/2023	Banner Business Solutions Ltd	03535401/	43.70	43.70		501			STATIONERY SUPPLIES
02/02/2023	Abbey Security Services Ltd	38303/3837	414.00	414.00		501			CALLOUT
02/02/2023	CRC Pest Control	5313	600.00	600.00		501			PEST CONTROL QUARTERLY
02/02/2023	A&S Coachworks Ltd	89268	908.05	908.05		501			VAN HIRE 09/01-09/02/23
02/02/2023	Cambridge Door Services Ltd	8711	247.20	247.20		501			SHUTTER REPAIRS
02/02/2023	Tormax Automatic	178226	410.15	410.15		501			DOOR SERVICE/REPAIRS
02/02/2023	Norfolk Sound Systems	0157	600.00	600.00		501			DEPOSIT CORONATION EVENT
02/02/2023	Whitworth Co-Partnership LLP	22470	760.40	760.40		501			CLOCKTOWER STAGE PAYMENT
02/02/2023	F A Valiant & Sons Ltd.,	10577	15,086.78	15,086.78		501			INTERIM PYMNT PART 2
02/02/2023	Level Up Print Ltd	752/753	255.60	255.60		501			CEMETERY GATE SIGNS
02/02/2023	Crash Cleaner Ltd	53/54	679.00	679.00		501			GARDENS CLEANING DEC
02/02/2023	Cooleraid Ltd	1638890	93.00	93.00		501			WATER FOR COOLERS
02/02/2023	Newmarket Community Arts	NCARTS	1,000.00			4076	101	1,000.00	Grant - Nkt Comm Arts
06/02/2023	Total Gas and Power Ltd	3006009237	132.10	132.10		501			ELECTRICITY CEM NOV
08/02/2023	Wayne Goodman Entertainments	17122022-0	175.00	175.00		501			DEC EVENT MAGIC SHOW
08/02/2023	Society of Local Council Clerk	MEM243214-	416.00	416.00		501			MEMBERSHIP FEE CW
08/02/2023	Anglian Water Business Nationa	354447001/	101.94	101.94		501			WATER MH
08/02/2023	Phillip Green	040223	115.00	115.00		501			CLOCKTOWER MAINTENANCE JAN
08/02/2023	Ken Booth & Co Ltd	410764	128.69	128.69		501			JANITORIAL SUPPLIES
08/02/2023	MPB Electrical Contractors Ltd	0138	473.52	473.52		501			REPAIRS TO CORRIDOR LIGHTS MH
13/02/2023	NewmarketCharitableFoundatio	NCF COL	2,000.00			4115	101	2,000.00	donation to Cost of LivingFund
13/02/2023	All Saints PCC	WARMSPACE	500.00			4115	101	500.00	warm space funding ASaints
15/02/2023	Philippa Winter	PW EXPS	98.40		16.40	4180	101	82.00	CIVIC INVITATION EXPENSES
16/02/2023	Newmarket Plant Hire Ltd	628677	77.28	77.28		501			TOWER HIRE
16/02/2023	Face It Face Painting	241	50.00	50.00		501			FACE PAINTING DEPOSIT
16/02/2023	Quadiant Finance UK Ltd	2023007140	101.34	101.34		501			FRANKING MACHINE QUARTERLY
16/02/2023	MPB Electrical Contractors Ltd	0139	204.00	204.00		501			EXTERNAL SOCKET PAV
16/02/2023	Crash Cleaner Ltd	55/56/57	671.00	671.00		501			TOILET CLEANING JAN
16/02/2023	A&S Coachworks Ltd	89594	380.80	380.80		501			VAN HIRE 09/02-22/202
16/02/2023	Suffolk County Council	9527616	375.86	375.86		501			STREET LIGHT REMOVAL
21/02/2023	Total Gas and Power Ltd	3006009248	460.20	460.20		501			ELECTRIC PAVILION
21/02/2023	Total Gas and Power Ltd	3006050620	164.72	164.72		501			ELECTRICITY PUBLIC TOILETS
24/02/2023	Total Gas and Power Ltd	3005957526	741.79	741.79		501			ELECTRIC MHALL
27/02/2023	Total Gas and Power Ltd	3005903109	7.81	7.81		501			ELECTRICITY BILL TUTTE
27/02/2023	Total Gas and Power Ltd	3006079835	18.77	18.77		501			ELECTRICITY CLOCK TOWER

Continued on Page 4

Payments for Month 11 — Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
27/02/2023	Herdhire Bury St Edmunds	JKO76BA	38.86	38.86		501			HIRE VAN FUEL CHARGE
27/02/2023	L & S Signs	67812	144.00	144.00		501			VAN DECALS
27/02/2023	R J Lift Services Ltd	230965	1,598.62	1,598.62		501			LIFT REPAIRS - LOLER
27/02/2023	Caskade Music	2402231	100.00	100.00		501			MUSIC FOR TEA DANCE
27/02/2023	Glasdon UK Ltd	SI857609	1,102.36	1,102.36		501			OUTDOOR BIN
28/02/2023	Petty Cash	300817	27.45			210		27.45	M11 petty cash reimbursement
28/02/2023	Total Gas and Power Ltd	3006009237	142.87	142.87		501			ELECTRICITY CEM
	Total Payments for Month		32,412.21	28,536.36	16.40			3,859.45	
	Balance Carried Fwd		471,744.25						
	Cashbook Totals		504,156.46	28,536.36	16.40			475,603.70	

Receipts for Month 11 | Nominal Ledger Analysis

Receipt Ref	Name of Payer		£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :		150.00					150.00	
	Banked: 28/02/2023	27.45							
300817	Current Account		27.45			201		27.45	M11 petty cash reimbursement
	Total Receipts for Month	27.45		0.00	0.00			27.45	
	Cashbook Totals	177.45		0.00	0.00			177.45	

Continued on Page 2

Payments for Month 11 | Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
27/02/2023	Petty Cash M11	PETTYCASH	27.45		2.04	4022	101	2.65	PCash/postage to cllr
						4009	101	7.65	PCash/EM mileage for events
						4016	120	8.32	PCash/vac bags
						4078	120	3.57	PCash/event refr
						4020	102	1.35	PCash/office refr
						4036	120	1.87	PCash/paint tester
	Total Payments for Month		27.45	0.00	2.04			25.41	
	Balance Carried Fwd		150.00						
	Cashbook Totals		177.45	0.00	2.04			175.41	

Receipts for Month 11 — Nominal Ledger Analysis

Receipt Ref	Name of Payer		£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :		33,601.97					33,601.97	
	Banked:	0.00							
			0.00					0.00	
	Total Receipts for Month	0.00		0.00	0.00			0.00	
	Cashbook Totals	33,601.97		0.00	0.00			33,601.97	

Continued on Page 2

Payments for Month 11 — Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
21/02/2023	HMRC	1108662311	4,504.26			515		4,504.26	HMRC M11
21/02/2023	Net Salaries M11	BACS	12,522.80			516		12,522.80	Net Salaries M11
21/02/2023	People's Pension M11	DD	1,000.45			514		1,000.45	People's Pension M11
	Total Payments for Month		18,027.51	0.00	0.00			18,027.51	
	Balance Carried Fwd		15,574.46						
	Cashbook Totals		33,601.97	0.00	0.00			33,601.97	

Barclaycard Account

For Month No: 11

Receipts for Month 11

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received		£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Banked:	0.00							
			0.00					0.00	
	Total Receipts for Month	0.00		0.00	0.00			0.00	
	Balance Carried Fwd	2,519.04							
	Cashbook Totals	2,519.04		0.00	0.00			2,519.04	

Continued on Page 2

Payments for Month 11 | Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
		Balance Brought Fwd :	881.59					881.59	
01/02/2023	card/Simpsons Nursery	CC230559	20.00		3.33	4037	306	16.67	card/2 x shrubs for mem garden
01/02/2023	card/Wickes	CC230560	108.00		18.01	4037	306	80.00	card/bark chippings
						4037	207	9.99	card/wooden stakes/Ex Rd
01/02/2023	card/Adobe	CC230567	15.17		2.53	4025	101	12.64	card/Adobe Acropro lic
02/02/2023	card/Wickes	CC230561	48.00		8.00	4037	306	40.00	card/bark chippings
02/02/2023	card/Homebase	CC230562	27.00		4.50	4036	120	22.50	card/paint&brushes
07/02/2023	card/BP Hyperion	CC230563	70.00		11.67	4039	200	58.33	card/fuel for van
10/02/2023	card/Akzo Nobel(Dulux)	CC230565	6.90		1.14	4036	120	5.76	card/paint testers
13/02/2023	card/The Cartridge People Ltd	CC230566	98.96		16.50	4018	101	82.46	card/ink cartridges for TC
13/02/2023	card/Disaster Emergencues Ctte	CC230568	1,000.00			4076	101	1,000.00	card/DEC donation
14/02/2023	Card/BP	CC230569	90.01		15.00	4039	200	75.01	card/fuel for van
21/02/2023	card/Homebase	CC230570	96.00		16.00	4036	120	80.00	card/paint/hooks - Chamber
21/02/2023	card/Wolseley	CC230571	23.21		3.87	4036	120	19.34	card/repair to toilet MHall
24/02/2023	card/Iceland	CC230572	12.70			4443	301	12.70	card/cakes-teadance
24/02/2023	card/QD	CC230573	4.56		0.55	4443	301	4.01	card/Raffle prizes teadance
24/02/2023	card/Iceland	CC230574	3.55			4078	120	3.55	card/meeting refreshments13/3
24/02/2023	card/Iceland correction	CC230572	-12.70			4443	301	-12.70	card/Iceland correction
24/02/2023	card/Iceland	CC230572	11.70			4443	301	11.70	card/Teadance cakes
28/02/2023	card/Zoom	CC230575	14.39		2.40	4025	101	11.99	card/Zoom monthly licence
	Total Payments for Month		1,637.45	0.00	103.50			1,533.95	
	Cashbook Totals		2,519.04	0.00	103.50			2,415.54	

Newmarket Town Council Current Year 2022/2023

Detailed Income & Expenditure by Budget Heading as at 28/2/2023

Month No: 11

Committee Report Finance & Policy Ctte M11

Finance & Policy

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100	Precept								
1176	Precept Received	0	715,210	715,210	0			100.0%	
	Precept :- Income	0	715,210	715,210	0			100.0%	0
	Net Income	0	715,210	715,210	0				
101	Administration								
1003	Banner Income	0	1,000	1,000	0			100.0%	
1005	Misc Income	0	650	0	(650)			0.0%	
1006	Sumup Commission offset	5	26	0	(26)			0.0%	
1103	Rent Receivable	0	0	100	100			0.0%	
1174	Grants Received SCC	0	5,000	0	(5,000)			0.0%	5,000
	Administration :- Income	5	6,676	1,100	(5,576)			606.9%	5,000
4008	Staff Training	0	1,663	3,000	1,337		1,337	55.4%	
4009	Staff Travel	8	169	250	81		81	67.8%	
4018	Software/Computer Consumables	82	583	2,500	1,917		1,917	23.3%	
4019	New IT System/Hardware	0	2,264	5,000	2,736		2,736	45.3%	
4021	Telephone	814	1,408	2,000	592		592	70.4%	
4022	Postage	3	229	2,100	1,871		1,871	10.9%	
4023	Stationery	36	1,612	2,000	388		388	80.6%	
4025	Subscriptions&Licences	655	6,042	5,700	(342)		(342)	106.0%	
4026	Insurance	0	9,316	10,000	684		684	93.2%	
4028	Office Maintenance	332	11,124	11,500	376		376	96.7%	
4030	Recruitment Advertising	0	0	500	500		500	0.0%	
4051	Bank Charges/Interest	0	261	200	(61)		(61)	130.3%	
4056	Legal Expenses	0	11,385	11,385	(0)		(0)	100.0%	
4057	Audit & Accountancy Fees	0	2,858	3,850	992		992	74.2%	
4058	Professional Fees	0	7,219	7,219	(0)		(0)	100.0%	
4059	web site	0	489	1,000	511		511	48.9%	
4060	Councillors Training	0	0	550	550		550	0.0%	
4061	Councillors Expenses	0	0	275	275		275	0.0%	
4062	Civic Regalia	0	530	325	(205)		(205)	163.2%	
4064	Town Mayor's Allowance	0	398	1,000	602		602	39.8%	
4075	Grant to CAB	0	5,000	5,000	0		0	100.0%	
4076	Grants	2,250	9,077	3,000	(6,077)		(6,077)	302.6%	4,677
4077	Marketing	0	3,252	3,000	(252)		(252)	108.4%	
4079	Remembrance Event Expenses	0	1,189	1,000	(189)		(189)	118.9%	
4083	PCSO	0	36,000	36,000	0		0	100.0%	

Continued over page

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4090	Biodegradable Dog Poo Bags	0	505	1,000	495		495	50.5%	
4093	Sumup Commission	6	23	0	(23)		(23)	0.0%	
4097	Election Costs	0	3,388	5,000	1,612		1,612	67.8%	
4113	Rolling Capitol Reserve	0	0	13,800	13,800		13,800	0.0%	
4114	Other Projects / Reserves	0	0	8,395	8,395		8,395	0.0%	
4115	Coronavirus Response Costs	1,732	2,500	2,000	(500)		(500)	125.0%	
4180	Civic Functions	82	2,422	2,000	(422)		(422)	121.1%	
4220	Discover Nmkt Stakeholder Fee	0	5,000	5,000	0		0	100.0%	
4221	CCTV WSC SLA Monitoring	0	1,454	2,000	546		546	72.7%	
	Administration :- Indirect Expenditure	6,000	127,360	157,549	30,189	0	30,189	80.8%	4,677
	Net Income over Expenditure	(5,995)	(120,684)	(156,449)	(35,765)				
6000	plus Transfer from EMR	0	4,677						
6001	less Transfer to EMR	0	5,000						
	Movement to/(from) Gen Reserve	(5,995)	(121,007)						
103	Health & Safety								
4020	Misc. Staff Costs	0	151	250	99		99	60.4%	
4028	Office Maintenance	0	110	250	140		140	43.8%	
4058	Professional Fees	0	2,500	2,500	0		0	100.0%	
	Health & Safety :- Indirect Expenditure	0	2,761	3,000	239	0	239	92.0%	0
	Net Expenditure	0	(2,761)	(3,000)	(239)				
	Finance & Policy :- Income	5	721,886	716,310	(5,576)			100.8%	
	Expenditure	6,000	130,120	160,549	30,429	0	30,429	81.0%	
	Net Income over Expenditure	(5,995)	591,765	555,761	(36,004)				
	plus Transfer from EMR	0	4,677						
	less Transfer to EMR	0	5,000						
	Movement to/(from) Gen Reserve	(5,995)	591,442						
	Grand Totals:- Income	5	721,886	716,310	(5,576)			100.8%	
	Expenditure	6,000	130,120	160,549	30,429	0	30,429	81.0%	
	Net Income over Expenditure	(5,995)	591,765	555,761	(36,004)				
	plus Transfer from EMR	0	4,677						
	less Transfer to EMR	0	5,000						
	Movement to/(from) Gen Reserve	(5,995)	591,442						

Newmarket Town Council Current Year 2022/2023

Detailed Balance Sheet - Excluding Stock Movement

Month 11 Date as at 28/2/2023

A/c	Description	Actual		
	Current Assets			
101	Debtors	692		
105	Vat Due	12,153		
201	Current Account	471,744		
204	Staff Salary Bank Account	15,574		
208	Barclaycard Account	(2,519)		
210	Petty Cash	150		
	Total Current Assets		497,794	
	Current Liabilities			
565	Bookings Deposit	1,704		
	Total Current Liabilities		1,704	
	Net Current Assets			496,090
	Total Assets less Current Liabilities			496,090
	Represented by :-			
301	Current Year Fund	30,659		
310	General Fund	232,797		
311	EMR Play Equipment	35,449		
312	EMR WSC Covid Town Recovery	5,000		
313	EMR Town Regeneration	18,644		
316	EMR Clocks/Memorials	7,205		
317	EMR Buildings-M Hall Fund	3,190		
318	EMR Buildings - Pavilion Fund	9,563		
319	EMR Disused Churchyard	1,668		
320	EMR Cooper Memorial	2,008		
321	EMR Grants	4,801		
322	EMR Street Lighting	3,500		
323	EMR Allotments	2,839		
325	EMR Public Realm	2,010		
326	EMR Elections	16,428		
327	EMR Legends of the Turf	2,844		
328	EMR Vehicle Replacement	760		
330	EMR Cemetery	4,709		
331	EMR Town Improvement	28,840		
332	EMR HR/Recruitment	32,449		
333	EMR Carnival	8,428		
334	EMR Christmas Lights	2,679		
335	EMR Winter Event	6,000		
336	EMR Events-General	6,000		
337	EMR Twinning	4,543		
338	EMR Soapbox Derby	5,200		
341	EMR Water Feature	4,971		
342	EMR Memorial Gardens	8,034		
343	EMR Workwear	472		
344	EMR Asset Sales	3,401		
345	EMR Cinema Kit Fund	1,000		
	Total Equity			496,090

Summary Income & Expenditure by Budget Heading as at 28/2/2023

Committee Report SUMMARY ACCOUNTS All Cttes

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
Finance & Policy							
Income	5	721,886	716,310	(5,576)			100.8%
Expenditure	6,000	130,120	160,549	30,429	0	30,429	81.0%
Net Income over Expenditure	(5,995)	591,765					
plus Transfer from EMR	0	4,677					
less Transfer to EMR	0	5,000					
Movement to/(from) Gen Reserve	(5,995)	591,442					
Community Services							
Income	2,700	89,838	65,100	(24,738)			138.0%
Expenditure	17,835	267,924	231,984	(35,940)	0	(35,940)	115.5%
Net Income over Expenditure	(15,135)	(178,086)					
plus Transfer from EMR	25,536	84,718					
less Transfer to EMR	0	20,014					
Movement to/(from) Gen Reserve	10,401	(113,382)					
Leisure Services							
Income	5,373	130,782	41,700	(89,082)			313.6%
Expenditure	5,717	319,242	230,377	(88,865)	0	(88,865)	138.6%
Net Income over Expenditure	(344)	(188,460)					
plus Transfer from EMR	0	41,332					
less Transfer to EMR	0	1,000					
Movement to/(from) Gen Reserve	(344)	(148,128)					
Human Resources							
Income	0	246	0	(246)			0.0%
Expenditure	17,985	194,806	189,700	(5,106)	0	(5,106)	102.7%
Net Income over Expenditure	(17,985)	(194,560)					
plus Transfer from EMR	0	1,440					
Movement to/(from) Gen Reserve	(17,985)	(193,120)					
Development & Planning							

Continued over page

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
Income	0	0	0	0			0.0%
Expenditure	0	0	10,500	10,500	0	10,500	0.0%
Movement to/(from) Gen Reserve	0	0					

Grand Totals:- Income	8,078	942,753	823,110	(119,643)			114.5%
Expenditure	47,537	912,094	823,110	(88,984)	0	(88,984)	110.8%
Net Income over Expenditure	(39,459)	30,659	0	(30,659)			
plus Transfer from EMR	25,536	132,167					
less Transfer to EMR	0	26,014					
Movement to/(from) Gen Reserve	(13,923)	136,812					

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Newmarket TOWN COUNCIL

Report to	**Finance & Policy Committee**
Subject	**Funding for Newmarket Neighbourhood Plan review**
Purpose	**Information/Decision**
Classification	**Unrestricted**
Meeting date	**20th March 2023**
Item number	**9**
Written By	**Cathy Whitaker CLERK**

Summary: This report outlines a request for approval for the Working Group of the NNP Review to seek and apply for relevant funding to facilitate the review work.

1.	Introduction
a.	The NNP is currently under review by the NNP Working Group and is meeting regularly to review the Community Actions and Policies.
b.	Consultation with local stakeholders has been carried out and consultation with adjacent Parish Councils is imminent.
2.	Context
a.	It will be necessary to enlist specialist consultant(s) to assist with the review work.
b.	Previously, during the initial NNP preparation, there was funding available to apply for.
3.	Proposal/Options
a.	Although it is not clear what funding may be available during a review at this time; NTC should research and take advice regarding what relevant funding is available to it.
4.	Financial/Resource Implications
a.	The 2023/2024 Development and Planning committee budget is £500.
b.	Further funding will be necessary to cover consultation and possibly admin costs.
5.	Next Steps/Recommendations
a.	To approve and delegate to the NNP Working Group to apply for funding where possible to facilitate the review process.

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Item 10a

Standing Orders

Newmarket Town Council Constitution

Document Number NTC/2.2

Controlled document

This document is uncontrolled when downloaded or printed. The controlled copy is the electronic copy maintained in the constitution section of the Newmarket Town Council intranet.

Document Title	**Standing Orders**
Document Type	**Constitution and Governance**
Document Reference	**NTC/2.2**
Document Purpose	**Standing orders are the written rules of the council and are used to confirm the council's internal organisational, administrative and procurement procedures and procedural matters for meetings.**
Standards & Legislation	**Public Bodies (Admission to Meetings) Act 1960** **Local Government Act 1972** **Local Government Act 2003** **The Localism Act 2011** **Public Contracts Regulations 2015** **Utilities Contracts Regulations 2016**
Author(s)	**NALC, Douglas Hall, John Harvey**
Approved by	**Finance and Policy Committee**
Approved date	**2023-03-20**
Adopted by	**Newmarket Town Council**
Adopted date	**2023-03-27**
Review date	**2024-03-31**
Version Number	**2.2**

Version Control and Revision Information

1	**First published**			**2021-03-22**
Version	Paragraph	Description of change	Resolution	Date
1.1		**Formatting Changes**		
2.2	**Review 2023-03-20**			

Contents

Introduction

These standing orders are based on the most recent NALC model, last updated in 2020.

Standing orders are the written rules of a local council. Standing orders are essential to regulate the proceedings of a meeting. A council may also use standing orders to confirm or refer to various internal organisational and administrative arrangements. The standing orders of a council are not the same as the policies of a council but standing orders may refer to them.

Local councils operate within a broad statutory framework, and these standing orders reference many statutory requirements to which councils are subject. The statutory requirements to which a council is subject apply even when they are not incorporated into the standing orders.

Standing orders are one of the three principal governing policy documents of the council providing procedure guidance for councillors and officers. They must be observed in conjunction with the financial regulations and Code of Conduct.

Some of the standing orders are mandatory because they reflect requirements of Acts of Parliament and subsequent regulations. For ease of reference, the orders or parts of orders concerned are printed in bold type, with a citation to the relevant legislation. The standing orders in bold type may not be amended unless the legislation out of which they are born changes. Standing orders not in bold are designed to help the council operate effectively but they do not contain statutory requirements.

Unless the context suggests otherwise, any references to the male gender in these standing orders include the female gender.

Definitions

Certain terms are used throughout these standing orders. These terms and their definitions for the purposes of these standing orders are set out below.

"Amendment" shall mean a proposal to remove or add words to a motion but shall not negate the motion.

"Council" shall mean Newmarket Town Council unless otherwise indicated.

"Chair" and "Vice chair" refer to the offices of the mayor and deputy mayor of the council, except in relation to the person chairing a meeting of the council in the absence of the mayor and deputy mayor, or the person chairing a committee, sub-committee, or working group.

"Councillor" refers, except where the context suggests otherwise, a person elected or co-opted onto the council, or a person who is not a councillor but who is a member of a committee with or without voting rights.

"Financial Regulations" are the standing orders to regulate and control the financial affairs and accounting procedures of the council. The Financial Regulations, as opposed to the standing orders of the council, include most of the requirements relevant to the responsible financial officer.

"Full Council" means a formal meeting to which all elected members are summoned to attend.

"Motion" means a proposed form of specific action to be decided by the council or committee.

"Mover" means a councillor who proposes a motion.

"Resolution" is a decision lawfully made by the majority of those present and voting at a council meeting, or committee meeting with delegated powers to make such a decision.

"Responsible Financial Officer" means the person appointed by the Council to be responsible for the financial affairs of the Council under the Local Government Act.

"Second" means to formally support a motion so that it may be debated and put to the vote.

"Seconder" means a councillor who formally seconds a motion.

"Substantive motion" means the motion after all amendments have been considered and is the final one put to the vote.

"Town Clerk" shall mean the person responsible for implementing the decisions and acting as the Proper Officer of the council.

MEETINGS OF THE FULL COUNCIL

1 Meetings generally

1.1.1 Meetings shall not take place in premises which at the time of the meeting are used for the supply of alcohol, unless no other premises are available free of charge or at a reasonable cost.[1]

1.1.2 The minimum three clear days for notice of a meeting does not include the day on which notice was issued, the day of the meeting, a Sunday, a day of the Christmas break, a day of the Easter break or of a bank holiday or a day appointed for public thanksgiving or mourning.[2]

1.1.3 Meetings shall be open to the public unless their presence is prejudicial to the public interest by reason of the confidential nature of the business to be transacted or for other special reasons. The public's exclusion from part or all of a meeting shall be by a resolution which shall give reasons for the public's exclusion.[3]

1.1.4 In addition to the annual meeting of the council, at least three other ordinary meetings shall be held in each year on such dates and times as the council decides.[4]

1.1.5 A councillor or non-councillor with voting rights who has a disclosable pecuniary interest, or another interest as set out in the council's code of conduct in a matter being considered at a meeting is subject to statutory limitations or restrictions under the code on his right to participate and vote on that matter in accordance with the standing orders in Section 26.[5]

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[1] Local Government Act 1972, sch.12(10)(1)
[2] Local Government Act 1972, s.243
[3] Public Bodies (Admission to Meetings) Act 1960
[4] Local Government Act 1972, sch.12(8)
[5] Localism Act 2011, s.31

1.1.6 Subject to standing orders which indicate otherwise, anything authorised or required to be done by, to or before the chair of the council may in his absence be done by, to or before the vice-chair of the council (if there is one).[6]

1.1.7 The chair of the council, if present, shall preside at a meeting. If the chair is absent from a meeting, the vice-chair of the council (if there is one) if present, shall preside. If both the chair and the vice-chair are absent from a meeting, a councillor as chosen by the councillors present at the meeting shall preside at the meeting.[7]

1.1.8 Meetings shall not exceed a period of two hours but with the agreement of the meeting, the chair may propose an extension of 30 minutes which shall be voted on without discussion.

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

1.1.10 A person who speaks at a meeting shall direct their comments to the chair of the meeting.

1.1.11 A person shall raise their hand when requesting to speak and stand when speaking (except when a person has a disability or is likely to suffer discomfort). The chair of the meeting may at any time permit a person to be seated when speaking.

1.2 Admission of the press and public to meetings

1.2.1 Meetings shall be open to the public unless their presence is prejudicial to the public interest by reason of the confidential nature of the business to be transacted or for other special reasons. The public's exclusion from part or all of a meeting shall be by a resolution which shall give reasons for the public's exclusion.[8]

1.2.2 The press shall be provided with reasonable facilities for the taking of their report of all or part of a meeting at which they are entitled to be present.[9]

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[6] Local Government Act 1972, s.15(9)
[7] Local Government Act 1972, sch.12(11)
[8] Public Bodies (Admission to Meetings) Act 1960, s1(1,2)
[9] Public Bodies (Admission to Meetings) Act 1960, s.1(4)(c)

1.3 Recording of meetings

1.3.1 Subject to standing order 1.3.2, a person who attends a meeting is permitted to report on the meeting whilst the meeting is open to the public. To "report" means to film, photograph, make an audio recording of meeting proceedings, use any other means for enabling persons not present to see or hear the meeting as it takes place or later or to report or to provide oral or written commentary about the meeting so that the report or commentary is available as the meeting takes place or later to persons not present.[10]

1.3.2 A person present at a meeting may not provide an oral report or oral corn m entary about a meeting as it takes place without perm ission.[11]

1.4 Minutes of meetings

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

(a) the time and place of the meeting;

(b) the names of councillors who are present[12] and the names of councillors who are absent;

(c) interests that have been declared by councillors and non-councillors with voting rights;

(d) the grant of dispensations (if any) to councillors and non-councillors with voting rights;

(e) whether a councillor or non-councillor with voting rights left the meeting when matters that they held interests in were being considered;

(f) if there was a public participation session; and

(g) the resolutions made[13].

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[10] Public Bodies (Admission to Meetings) Act 1960, s.1(4)(d) and s.1(9)
[11] Public Bodies (Admission to Meetings) Act 1960, s.1(4)(a)
[12] Local Government Act 1972, sch.12(40)
[13] Local Government Act 1972, sch.12(41)

1.5 Draft minutes

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

1.5.2 There shall be no discussion about the draft minutes of a preceding meeting except in relation to their accuracy. A motion to correct an inaccuracy in the draft minutes shall be moved in accordance with standing order 10.2.1(a).

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

1.5.4 **If** the chair of the meeting does not consider the minutes to be an accurate record of the meeting to which they relate, they shall sign the minutes and include a paragraph in the following terms or to the same effect:

"The chair of this meeting does not believe that the minutes of the meeting of the () held on [date] in respect of () were a correct *record, but his view was not upheld by the meeting and the minutes are confirmed as an accurate record of the proceedings".*

2 The annual meeting of the council

2.1 General provisions

2.1.1 In an election year, the annual meeting of the council shall be held on or within 14 days following the day on which the councillors elected take office.[14]

2.1.2 In a year which is not an election year, the annual meeting of the council shall be held on such day in May as the council decides.[15]

2.1.3 If no other time is fixed, the annual meeting of the council shall take place at 6pm .[1]For the Council the usual time is 6.15pm

[14] Local Government Act 1972, sch.12(7)(1)
[15] Local Government Act 1972, sch.12(7)(2)
[16] Local Government Act 1972, sch.12(7)(3)

2.2 First business of the council

2.2.1 The first business conducted at the annual meeting of the council shall be the election of the chair and vice-chair (if there is one) of the council.[17]

2.2.2 The chair of the council, unless they have resigned or become disqualified, shall continue in office, and preside at the annual meeting until their successor is elected at the next annual meeting of the council.[18]

2.2.3 The vice-chair of the council, if there is one, unless they resign or becomes disqualified, shall hold office until immediately after the election of the chair of the council at the next annual meeting of the council.[19]

2.2.4 In an election year, if the current chair of the council has not been re-elected as a member of the council, they shall preside at the annual meeting until a successor chair of the council has been elected. The current chair of the council shall not have an original vote in respect of the election of the new chair of the council but shall give a casting vote in the case of an equality of votes.[20]

2.2.5 In an election year, if the current chair of the council has been re-elected as a member of the council, they shall preside at the annual meeting until a new chair of the council has been elected. They may exercise an original vote in respect of the election of the new chair of the council and shall give a casting vote in the case of an equality of votes.[21]

2.3 Order of business - annual meeting

2.3.1 Following the election of the chair of the council and vice-chair (if there is one) of the council at the annual meeting, the business shall include:

[17] Local Government Act 1972, s.15(2) and s.15(6)
[18] Local Government Act 1972, s.15(4)
[19] Local Government Act 1972, s.15(7)
[20] Local Government Act 1972, s.15(2)
[21] Local Government Act 1972, s.15(2)

(a) in an election year, delivery by the chair of the council and councillors of their acceptance of office forms unless the council resolves for this to be done at a later date. In a year which is not an election year, delivery by the chair of the council of his acceptance of office form unless the council resolves for this to be done at a later date;[22]

(b) to receive any declarations of interest and note any dispensation requests;

(c) confirmation of the accuracy of the minutes of the last meeting of the council;

(d) receipt of the minutes of the last meeting of a committee;

(e) consideration of the recommendations made by a committee;

(f) review of delegation arrangements to committees, sub-committees, staff, and other local authorities;

(g) review of the terms of reference for standing committees;

(h) allocation of members to existing standing committees;

(i) appointment of any new standing committees in accordance with standing orders in sections 16 to 21;

(j) review and adoption of appropriate standing orders and financial regulations;

(k) review of arrangements (including legal agreements) with other local authorities, not-for-profit organisations, and businesses.

(l) review of representation on or work with external bodies and arrangements for reporting back;

(m) in an election year, to make arrangements for the council becoming eligible to exercise the general power of competence in the future;

(n) review of inventory of land and other assets including buildings and office equipment;

[22] Local Government Act 1972, s.83

(o) confirmation of arrangements for insurance cover in respect of all insurable risks;

(p) review of the council's and/or staff subscriptions to other bodies;

(q) review of the council's expenditure incurred under s.137 of the *Local Government Act 1972* or the general power of competence;

(r) determining the time and place of ordinary meetings of the council up to and including the next annual meeting of the council; and

(s) to consider any other matters specified in the summons.

3 Council meetings (other than the annual meeting)

3.1 Order of business

3.1.1 At every meeting the first business shall be to appoint a person to preside if the chair and deputy chair may be absent, in accordance with standing order 1.1.7.

3.1.2 After the first business has been completed, the business shall include:

(a) to receive any declarations of interest and note any dispensation requests;

(b) to confirm the accuracy of draft minutes, including any amendment(s) made to them, in accordance with standing orders 1.5.1 to 1.5.4;

(c) public participation;

(d) to receive petitions (if any);

(e) to receive minutes and reports and consider recommendations from committees;

(f) to consider reports from county councillors and district councillors;

(g) to consider reports from ward councillors;

(h) to consider reports from councillors representing the authority on outside bodies;

(i) to receive the mayor's report;

(j) to consider motions in the order in which they have been notified;

(k) to consider any other matters specified in the summons;

(I) to receive correspondence for information; and

(m) to consider confidential and exempt matters.

4 Extraordinary meetings of the council

4.1 The chair of the council may convene an extraordinary meeting of the council at any time.[23]

4.2 If the chair of the council does not call an extraordinary meeting of the council within seven days of having been requested in writing to do so by two councillors, any two councillors may convene an extraordinary meeting of the council. The public notice giving the time, place, and agenda for sueh a meeting shall be signed by the two councillors.[24]

5 Quorum of the council

5.1 No business may be transacted at a meeting unless at least six members of the council are present.[25]

5.2 If a meeting is or becomes inquorate no business shall be transacted[26] and the meeting shall be closed. The business on the agenda for the meeting shall be adjourned to another meeting.

(See standing order 16.7.(d) for the quorum of *a committee or sub-committee meeting).*

6 Public participation

6.1 Subject to standing order 6.3, this is the only time members of the public may contribute during a meeting.

6.2 Members of the public may make representations, ask questions, and give evidence at a meeting which they are entitled to attend.

[23] Local Government Act 1972, sch.12(9)(1)
[24] Local Government Act 1972, sch.12(9)(2)
[25] Local Government Act 1972, sch.12(12) and sch.12(45)
[26] Local Government Act 1972, sch.12(12)

6.3 Members of the public who are also members of working groups will be permitted to contribute to debate on items at meetings of the committee that the working group report to, at the discretion of the chair.

6.4 The period of time designated for public participation at a meeting in accordance with standing order 6.2 shall not exceed 15 minutes unless directed by the chair of the meeting.

6.5 Subject to standing order 6.4, a member of the public shall not speak for more than 3 minutes.

6.6 In accordance with standing order 6.2, a question shall not require a response at the meeting. The chair of the meeting may direct that a written or oral response be given.

7 Petitions

7.1 At any meeting, any member of the council may present a petition, signed by persons other than members of the council, which is relevant to some matter for which the council has a responsibility, or which affects the town.

(a) A councillor wishing to present a petition shall give notice of his intention to do so to the proper officer at least twenty-four hours before the beginning of the meeting at which it is to be presented.

(b) The presentation of a petition shall last for no more than three minutes.

(c) No discussion will take place on any petition, but any councillor may move that a matter raised by a petition be referred to a future meeting of the council or a committee as appropriate. Once seconded, such a motion will be voted on without discussion.

8 Confidential business

8.1 No member of the council or of any committee shall disclose to any person not a member of the council, any business declared to be confidential by the council or the committee.

9 Voting

9.1 Subject to a meeting being quorate, all questions at a meeting shall be decided by a majority of the councillors and non-councillors with voting rights present and voting.27

9.2 The chair of a meeting may give an original vote on any matter put to the vote, and in the case of an equality of votes may exercise his casting vote whether or not they gave an original vote.[28]

(See standing orders 2.2.4 and 2.2.5 for the different rules that apply in the election of the chair of the council at the annual meeting of the council).

9.3 Unless standing orders provide otherwise, voting on a question shall be by a show of hands. At the request of a councillor, the voting on any question shall be recorded so as to show whether each councillor present and voting gave his vote for or against that question.[29] Such a request shall be made before a vote is taken.

10 Motions

10.1 Motions where written notice is required

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

10.1.2 No motion may be moved at a meeting unless it is on the agenda and the mover has given written notice of its wording to the proper officer at least 7 clear days before the meeting. Clear days do not include the day of the notice or the day of the meeting.

10.1.3 The proper officer may, before including a motion on the agenda received in accordance with standing order 10.1.2, correct obvious grammatical or typographical errors in the wording of the motion.

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[27] Local Government Act 1972, sch.12(39)(1)
[28] Local Government Act 1972, sch.12(39)(2)
[29] Local Government Act 1972, sch.12(13)

10.1.4 If the proper officer considers the wording of a motion received in accordance with standing order 10.1.2 is not clear in meaning, the motion shall be rejected until the mover of the motion resubmits it, so that it can be understood, in writing, to the proper officer at least 5 clear days before the meeting.

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

10.1.6 The decision of the proper officer as to whether or not to include the motion on the agenda shall be final.

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

10.1.8 Motions rejected shall be recorded with an explanation by the proper officer of the reason for rejection.

10.2 Motions that do not require written notice

10.2.1 The following motions may be moved at a meeting without written notice to the proper officer:

(a) to correct an inaccuracy in the draft minutes of a meeting;

(b) to move to a vote;

(c) to defer consideration of a motion;

(d) to refer a motion to a particular committee or sub-committee;

(e) to appoint a person to preside at a meeting;

(f) to change the order of business on the agenda;

(g) to proceed to the next business on the agenda;

(h) to require a written report;

(i) to appoint a committee, sub-committee or working group and their members;

(j) to extend the time limits for speaking;

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

(I) to not hear further from a councillor or a member of the public;

(m) to exclude a councillor or member of the public for disorderly conduct;

(n) to temporarily suspend the meeting;

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

(p) to adjourn the meeting; or

(q) to close the meeting.

10.3 Closure motions

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

(See also standing order 11.1.3)

11 Rules of debate

11.1 Motions and Amendments

11.1.1 Motions on the agenda shall be considered in the order that they appear unless the order is changed at the discretion of the chair of the meeting.

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

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

(a) to amend the motion;

(b) to proceed to the next business;

(c) to adjourn the debate;

(d) to put the motion to a vote;

(e) to ask a person to be no longer heard or to leave the meeting;

(f) to refer a motion to a committee or a sub-committee for consideration;

(g) to exclude the public and press;

(h) to adjourn the meeting; or

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

11.2 Content and length of speeches

11.2.1 Excluding motions moved under standing order 11.1.3, the contributions or speeches by a councillor shall relate only to the motion under discussion and shall not exceed 3 minutes without the consent of the chair of the meeting.

11.3 When a member may speak again

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

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

(a) to speak on an amendment moved by another councillor;

(b) to move or speak on another amendment if the motion has been amended since they last spoke;

(c) to make a point of order;

(d) to give a personal explanation; or

(e) to exercise a right of reply.

11.4 Amendments to motions

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

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

11.4.3 An amendment shall not be considered unless early verbal notice of it is given at the meeting and, if required by the chair of the meeting, is expressed in writing, to the chair.

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

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

11.4.6 Subject to standing order 11.4.7, only one amendment shall be moved and debated at a time, the order of which shall be directed by the chair of the meeting.

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

11.4.8 **A** councillor may not move more than one amendment to an original or substantive motion.

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

11.5 Withdrawal of a motion

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

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

11.6 Point of order

11.6.1 During the debate on a motion, a councillor may interrupt only on a point of order or a personal explanation and the councillor who was interrupted shall stop speaking.

11.6.2 **A** councillor raising a point of order shall identify the standing order which they consider has been breached or specify the other irregularity in the proceedings of the meeting they are concerned by.

11.6.3 A personal explanation shall be confined to some material part of a former speech, which may appear to have been misunderstood in the present debate. The explanation should be based on fact and not on opinion.

11.6.4 A point of order shall be decided by the chair of the meeting and their decision shall be final.

12 Disorderly conduct at meetings

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

12.2 If a person or persons disregard the request of the chair of the meeting to moderate or improve their conduct, any councillor or the chair of the meeting may move that the person be no longer heard or be excluded from the meeting. The motion, if seconded, shall be put to the vote without discussion.

12.3 If a resolution made under standing order 12.2 is ignored, the chair of the meeting may take further reasonable steps to restore order or to progress the meeting. This may include temporarily suspending or closing the meeting.

13 Standing orders generally

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

13.2 A motion to add to or vary or revoke one or more of the council's standing orders, except one that incorporates mandatory statutory or legal requirements, shall be proposed by a special motion, the written notice by at least 4 councillors to be given to the proper officer in accordance with standing orders 10.1.1 to 10.1.8.

13.3 Standing order 13.2 will not apply where the motion to add to or vary or revoke one or more of the council's standing orders is a recommendation from a written report on a review of standing orders from the council, a committee or sub-committee.

13.4 The proper officer shall provide a copy of the council's standing orders to a councillor as soon as possible.

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

14 Previous resolutions

14.1 A resolution shall not be reversed within six months except either by a special motion, which requires written notice by a majority of elected councillors to be given to the proper officer in accordance with standing orders 10.1.1 to 10.1.8, or by a motion moved in pursuance of the recommendation of the planning committee.

14.2 When a motion moved pursuant to standing order 14.1 has been disposed of, no similar resolution may be moved within a further six months.

15 Voting on appointments

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

Committees and sub-committees

16 Committees and sub-committees generally

16.1 Unless the council determines otherwise, a committee may appoint a sub-committee whose terms of reference and members shall be determined by the corn m ittee.[30]

16.2 The members of a committee may include non-councillors unless it is a committee which regulates and controls the finances of the council.[31]

16.3 Unless the council determines otherwise, all the members of an advisory committee and a sub-committee of the advisory committee may be n on-cou ncillors.[32]

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[30] Local Government Act 1972, s.101 and s.102
[31] Local Government Act 1972, s.102(3)
[32] Local Government Act 1972, s.102(4)

16.4 The minimum three clear days' public notice for a corn m it tee meeting does not include the day on which the notice was issued or the day of the meeting unless the meeting is convened at shorter notice.[33]

16.5 Every committee and sub-committee shall at its first meeting before proceeding to any other business elect a chair, and may elect a vice-chair, who shall hold office until the next annual meeting of the council.

16.6 No member of a standing committee shall hold office later than the next annual meeting.

16.7 The council may appoint standing committees or other committees as may be necessary, and:

(a) shall determine their terms of reference;

(b) shall determine the number and time of the ordinary meetings of a standing committee up until the date of the next annual meeting of the council;

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

(d) shall determine the place, notice requirements, and quorum for a meeting of a committee and a sub-committee which, in both cases, shall be no less than three;

(e) shall determine if the public may participate at a meeting of a committee;

(f) shall determine if the public and press are permitted to attend the meetings of a sub-committee and also the advance public notice requirements, if any, required for the meetings of a sub-committee;

(g) shall determine if the public may participate at a meeting of a sub-committee that they are permitted to attend;

(h) may dissolve a committee or sub-committee;

(i) shall make the allocation of members to standing committees at the annual meeting of the council; and

[33] Public Bodies (Admission to Meetings) Act 1960, s1(4)(a)

(j) all members of the council are allowed to sit on any standing committee, except for the Human Resources committee, which shall be limited to the chair and deputy chair of the council and 7 additional members, and with membership being in line with political proportionality. Should there be an oversubscription to the human resources committee, a ballot will be used to decide membership. The remaining members who are not on the human resources committee may be required to form an appeals committee or disciplinary committee.

16.8 The agenda for committee meetings shall be sent in electronic form to all councillors and such members of the press who request notification of meetings.

17 Extraordinary meetings of committees.

17.1 The chair of a committee may convene an extraordinary meeting of the committee at any time.

17.2 If the chair of a committee does not call an extraordinary meeting within 7 days of having been requested to do so by 2 members of the committee, any 2 members of the committee may convene an extraordinary meeting of the committee.

18 Working groups

18.1 There is no legal definition of a working group. Generally, however, a working party consists of a small group of members with the remit to consider policies and specific matters and conducts its business on a less formal basis than that of a committee. It does not have any decision-making powers and can only make recommendations to the council or committee from which it was formed, or to an officer of the council.

18.2 The term "working group" refers to all informal bodies appointed by the council, its committees or the Town Clerk.

18.3 Working groups shall be convened by the council, a standing committee, or the Town Clerk. When convening a working group, the appointing body or person will determine the terms of reference of the working group, and the initial membership. Usually, working groups will operate on a task and finish basis.

18.4 Any working group may, at any time, add or remove members including external representatives.

18.5 An agenda for a working group meeting will normally be sent our prior to a meeting of the working group setting out its business.

18.6 The Town Clerk will be responsible for arranging for notes of working group meetings to be produced and circulated to members of the working group.

18.7 A recommendation arising from discussions of a working group will normally be reached by consensus. However, if required, recommendations shall be determined by a majority vote.

19 Applicability of standing orders to committees, sub-committees, steering groups and working parties.

19.1 The following standing orders shall apply to committee meetings.

(a) standing orders 1.1.3, and 1.2.1 to 1.3.2 (Admission of the public and press to meetings);

(b) standing order 1.1.5 (Code of Conduct);

(c) standing order 8.1 (Confidential Business);

(d) standing order 12 (Disorderly Conduct at Meetings);

(e) standing orders 1.1.8 to 1.1.11 (Meetings generally);

(f) standing orders 1.4.1 to 1.5.4 (Minutes);

(g) standing orders 10.1.1 to 12.3 (Motions and Rules of Debate);

(h) standing orders 6.2 to 6.6 (Public participation);

(i) standing order 13.5 (Decision of chair to applicability of standing orders); and

(j) standing orders 9.1 and 9.2 (Voting).

Standing orders 6.2 to 6.6 (Public participation) shall not apply unless the terms of reference for the committee permit, in accordance with standing order 16.7.(f) and (g).

19.2 The following standing orders shall apply to sub-committee meetings.

(a) standing orders 1.2.1 to 1.3.2 (Admission of the public and press to meetings);

(b) standing order 1.1.5 (Code of Conduct);

(c) standing order 8.1 (Confidential Business);

(d) standing order 12 (Disorderly Conduct at Meetings);

(e) standing order 1.1.8 to 1.1.11 (Meetings generally);

(f) standing orders 1.4.1 to 1.5.4 (Minutes);

(g) standing orders 10.1.1 to 12.3 (Motions and Rules of debate);

(h) standing orders 6.2 to 6.6 (Public participation); and

(i) standing orders 9.1 and 9.2 (Voting).

Standing orders 1.2.1 to 1.3.2 (Admission of the public and press to meetings) and 6.2 *to* 6.6 *(Public participation) shall not apply unless the terms of reference for the sub-committee permit, in accordance with standing order 16.7.(f) and (g).*

19.3 The following standing orders shall apply to working groups.

(a) standing orders 1.2.1 to 1.3.2 (Admission of the public and press to meetings);

(b) standing order 1.1.5 (Code of Conduct);

(c) standing order 8.1 (Confidential Business);

(d) standing order 12 (Disorderly Conduct at Meetings);

(e) standing orders 1.1.8 and 1.1.9 (Meetings generally);

(f) standing orders 6.2 to 6.6 (Public participation); and

(g) standing orders 9.1 and 9.2 (Voting). If required, see also standing order 18.7.

Standing orders 1.2.1 to 1.3.2 (Admission of the public and press to meetings) and 6.2 *to* 6.6 *(Public participation) shall not apply unless the terms of reference for the working group permit, in accordance with standing order 16.7.(f) and (g)*

20 Presence of non-members of committees at committee and sub-committee meetings

20.1 A councillor who has proposed a resolution which has been referred to any committee or sub-committee of which they are not a member, may attend to explain their motion to the committee or sub-committee but shall not vote. The chair at their discretion may invite the councillor to participate in the debate on that item.

20.2 Any councillor shall be entitled to be present as a spectator at the meetings of any committee or sub-committee of which they are not a member, except if a resolution has been passed to exclude the public and press. The councillor may speak on any item on the agenda with the permission of the chair but may not join in the debate or vote.

21 Scheme of delegation to committees

21.1 Committees shall conform to their terms of reference.

Proper Officer and Responsible Financial Officer

22 Scheme of delegation

22.1 The proper officer, responsible financial officer and other officers of the council shall have the authority given to them under the council's scheme of delegation.

23 Town Clerk

23.1 The clerk is employed by the council and answers to the council as a whole. The clerk manages all other staff that may be employed by the council. No one councillor or informal group of councillors can act as the line manager of either the clerk or other employees of the council, and the clerk is not answerable to any individual councillor, not even the chair of the council.

24 Proper Officer

24.1 The proper officer shall be either (i) the town clerk or (ii) other staff member(s) nominated by the council to undertake the work of the proper officer when the proper officer is absent.

24.2 The proper officer shall:

(a) at least three clear days before a meeting of the council34, a committee or a sub-committee,

(i) serve on councillors by delivery or post at their residences or by email authenticated in such manner as the proper officer thinks fit, a signed summons confirming the time, place, and the agenda (provided the councillor has consented to service by em ail); and [35]

(ii) provide, in a conspicuous place, public notice of the time, place and agenda (provided that the public notice with agenda of an extraordinary meeting of the council convened by councillors is signed by them).[36]

See *standing order 1.1.2 for the meaning of clear days for a meeting of a full council and standing order 16.4 for the meaning of clear days for a meeting of a committee;*

(b) subject to standing orders 10.1.1 to 10.1.8, include on the agenda all motions in the order received unless a councillor has given written notice at least 5 days before the meeting confirming their withdrawal of it;

(c) convene a meeting of the council for the election of a new chair of the council, occasioned by a casual vacancy in that office;[37]

(d) facilitate inspection of the minute book by local government electors;[38]

(e) receive and retain copies of byelaws made by other local authorities;[39]

(f) hold acceptance of office forms from councillors;

(g) hold a copy of every councillor's register of interests;

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[34] Local Government Act 1972, sch.12(10)(2)
[35] Local Government Act 1972, sch.12(10)(2A)
[36] Local Government Act 1972, sch.12(10)(2)(a)
[37] Local Government Act 1972, s.88
[38] Local Government Act 1972, s.228
[39] Byelaws (Alternative Procedure) (England) Regulations 2016

(h) assist with responding to requests made under freedom of information legislation and rights exercisable under data protection legislation, in accordance with the council's relevant policies and procedures;

(i) liaise, as appropriate, with the council's data protection officer (if there is one);

(j) receive and send general correspondence and notices on behalf of the council except where there is a resolution to the contrary;

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

(I) arrange for legal deeds to be executed;

(See also standing orders 31.1 and 31.2).

(m) arrange or manage the prompt authorisation, approval, and instruction regarding any payments to be made by the council in accordance with its financial regulations;

(n) record every planning application notified to the council and the council's response to the local planning authority in a book for such purpose;

(o) refer a planning application received by the council to the chair or in their absence vice-chair (if there is one) of the planning and development committee within two working days of receipt to facilitate an extraordinary meeting, if the nature of a planning application requires consideration before the next ordinary meeting of planning and development committee;

(p) manage access to information about the council via the publication scheme; and

(q) retain custody of the seal of the council (if there is one) which shall not be used without a resolution to that effect.

(See also standing orders 31.1 and 31.2).

25 Responsible Financial Officer

25.1 The council shall appoint appropriate staff member(s) to undertake the work of the Responsible Financial Officer when the Responsible Financial Officer is absent.

Code of conduct and dispensations

26 Code of conduct

(See also standing order 1.1.5).

26.1 All councillors and non-councillors with voting rights shall observe the code of conduct adopted by the council.

26.2 Unless they have been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which they have a disclosable pecuniary interest. They may return to the meeting after it has considered the matter in which they had the interest.

26.3 Unless they have been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which they have another interest if so required by the council's code of conduct. They may return to the meeting after it has considered the matter in which they had the interest.

26.4 Dispensation requests shall be in writing and submitted to the proper officer[40] as soon as possible before the meeting, or failing that, at the start of the meeting for which the dispensation is required.

26.5 A decision as to whether to grant a dispensation shall be made by the proper officer and that decision is final.

26.6 A dispensation request shall confirm:

(a) the description and the nature of the disclosable pecuniary interest or other interest to which the request for the dispensation relates;

[40] Localism Act 2011, s.33(1)

(b) whether the dispensation is required to participate at a meeting in a discussion only or a discussion and a vote;

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

(d) an explanation as to why the dispensation is sought.

26.7 Subject to standing orders 26.4 and 26.6, a dispensation request shall be considered by the proper officer before the meeting or, if this is not possible, at the start of the meeting for which the dispensation is required.

26.8 A dispensation may be granted in accordance with standing order 26.5 if having regard to all relevant circumstances any of the following apply[41]:

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

(b) granting the dispensation is in the interests of persons living in the council's area; or

(c) it is otherwise appropriate to grant a dispensation.

27 Code of conduct complaints

27.1 Upon notification by West Suffolk council that it is dealing with a complaint that a councillor or non-councillor with voting rights has breached the council's code of conduct, the proper officer shall, subject to standing orders 33.1 to 33.4, report this to the council.

27.2 Where the notification in standing order 27.1 relates to a complaint made by the proper officer, the proper officer shall notify the chair of council of this fact, and the chair shall nominate another staff member to assume the duties of the proper officer in relation to the complaint until it has been determined and the council has agreed what action, if any, to take in accordance with standing order 27.4.

27.3 The council may:

[41] Localism Act 2011, s.33(2)

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

(b) seek information relevant to the complaint from the person or body with statutory responsibility for investigation of the matter.

27.4 Upon notification by West Suffolk Council that a councillor or non-councillor with voting rights has breached the council's code of conduct, the council shall consider what, if any, action to take against him. Such action excludes disqualification or suspension from office.[42]

Expenditure and financial regulations

28 Accounts and accounting statements

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

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

28.3 The responsible financial officer shall supply to each councillor as soon as practicable after 30 June, 30 September, and 31 December in each year a statement to summarise:

(a) the council's receipts and payments (or income and expenditure) for each quarter;

(b) the council's aggregate receipts and payments (or income and expenditure) for the year to date;

(c) the balances held at the end of the quarter being reported and

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

28.4 As soon as possible after the financial year end on 31 March, the responsible financial officer shall:

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[42] Localism Act 2011, s.28

(a) provide each councillor with a statement summarising the council's receipts and payments (or income and expenditure) for the last quarter and the year to date for information; and

(b) provide to the council the accounting statements for the year in the form of section 2 of the annual governance and accountability return, as required by proper practices, for consideration and approval.

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

29 Financial controls and procurement

29.1 The council shall consider and approve financial regulations drawn up by the responsible financial officer, which shall include detailed arrangements in respect of the following:

(a) the keeping of accounting records and systems of internal controls;

(b) the assessment and management of financial risks faced by the council;

(c) the work of the independent internal auditor in accordance with proper practices and the receipt of regular reports from the internal auditor, which shall be required at least annually;

(d) the inspection and copying by councillors and local electors of the council's accounts and/or orders of payments; and

(e) whether contracts with an estimated value below £25,000[43] due to special circumstances are exempt from a tendering process or procurement exercise.

[43] Public Contracts Regulations 2015, s.109(2)(c)

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

29.3 A public contract regulated by the Public Contracts Regulations 2015 with an estimated value in excess of £25,000 but less than the relevant thresholds in standing order 29.6 below is subject to Regulations 109-114 of the Public Contracts Regulations 2015 which include a requirement on the council to advertise the contract opportunity on the Contracts Finder website regardless of what other means it uses to advertise the opportunity unless it proposes to use an existing list of approved suppliers (framework agreement).[44]

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

(a) a specification for the goods, materials, services, or the execution of works shall be drawn up;

(b) an invitation to tender shall be drawn up to confirm:

(i) the council's specification;

(ii) the time, date, and address for the submission of tenders;

(iii) the date of the council's written response to the tender; and

(iv) the prohibition on prospective contractors contacting councillors or staff to encourage or support their tender outside the prescribed process;

(c) the invitation to tender shall be advertised in a local newspaper and in any other manner that is appropriate;

(d) tenders are to be submitted in writing in a sealed marked envelope addressed to the proper officer;

(e) tenders shall be opened by the proper officer in the presence of at least one councillor after the deadline for submission of tenders has passed;

[44] Public Contracts Regulations 2015, s.109 to s.114

(f) tenders are to be reported to and considered by the appropriate meeting of the council or a committee or sub-committee with delegated responsibility.

29.5 Neither the council, nor a committee or a sub-committee with delegated responsibility for considering tenders, is bound to accept the lowest value tender.

29.6 A public contract regulated by the Public Contracts Regulations 2015 shall comply with the relevant procurement procedures and other requirements in the Public Contracts Regulations 2015 which include advertising the contract opportunity on the Contracts Finder website.[45]

29.7 A public contract in connection with the supply of gas, heat, electricity, drinking water, transport services, or postal services to the public; or the provision of a port or airport; or the exploration for or extraction of gas, oil or solid fuel shall comply with the relevant procurement procedures and other requirements in the Utilities Contracts Regulations 2016.[46]

Miscellaneous

30 Communicating with district and county councillors

30.1 An invitation to attend a meeting of the council shall be sent, together with the agenda, to the ward councillor(s) of the district and county council representing the area of the council.

31 Execution and sealing of legal deeds

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

31.2 Subject to standing order 31.1, any two councillors may sign, on behalf of the council, any deed required by law and the proper officer shall witness their signatures.47

(See also standing orders 24.2.(I) and 24.2.(q)).

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[45] Public Contracts Regulations 2015
[46] Utilities Contracts Regulations 2016
[47] Local Government Act 1972, s.14(3)

32 Handling staff matters

32.1 A matter personal to a member of staff that is being considered by a meeting of council or the human resources committee is subject to standing orders 33.1 to 33.4.

32.2 The town clerk's performance review will be conducted by the chair of the human resources committee and the chair of the council in accordance with the performance management policy.

32.3 Subject to the council's policy regarding the handling of grievance matters, the council's most senior member of staff (or other members of staff) shall contact the chair of the human resources committee or in their absence, the vice-chair of the human resources committee in respect of an informal or formal grievance matter, and this matter shall be reported back and progressed by resolution of the human resources committee.

32.4 Subject to the council's policy regarding the handling of grievance matters, if an informal or formal grievance matter raised by the town clerk relates to the chair or vice-chair of the human resources committee, this shall be communicated to another member of the human resources committee, which shall be reported back and progressed by resolution of the human resources committee.

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

32.6 In accordance with standing order 33.1, persons with line management responsibilities shall have access to staff records referred to in standing order 32.5.

33 Management of information

(See also standing orders 35.1 and 35.2).

33.1 The council shall have in place and keep under review, technical and organisational measures to keep secure information (including personal data) which it holds in paper and electronic form. Such arrangements shall include deciding who has access to personal data and encryption of personal data.[48]

33.2 The council shall have in place, and keep under review, policies for the retention and safe destruction of all information (including personal data) which it holds in paper and electronic form. The council's retention policy shall confirm the period for which information (including personal data) shall be retained or if this is not possible the criteria used to determine that period (e.g., the Limitation Act 1980).[49]

33.3 The agenda, papers that support the agenda and the minutes of a meeting shall not disclose or otherwise undermine confidential information or personal data without legal justification.[50]

33.4 Councillors, staff, the council's contractors, and agents shall not disclose confidential information or personal data without legal justification.[51]

34 Relations with the press and media

34.1 Requests from the press or other media for an oral or written comment or statement from the council, its councillors or staff shall be handled in accordance with the council's policy in respect of dealing with the press and/or other media.

35 Responsibilities to provide information

(See also standing orders 36.1 to 36.6).

35.1 In accordance with freedom of information legislation, the council shall publish information in accordance with its publication scheme and respond to requests for information held by the council.[52]

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[48] Data Protection Act 2018
[49] Limitation Act 1980
[50] Data Protection Act 2018
[51] Data Protection Act 2018
[52] Freedom of Information Act 2000

35.2 The council shall publish information in accordance with the requirements of the Local Government (Transparency Requirements) (England) Regulations 2015.53

36 Responsibilities under data protection legislation[54]

(Below is not an exclusive list. See *also standing orders 33.1 to 33.4).*

36.1 The council may appoint a Data Protection Officer.

36.2 The council shall have policies and procedures in place to respond to an individual exercising statutory rights concerning their personal data.

36.3 The council shall have a written policy in place for responding to and managing a personal data breach.

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

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

36.6 The council shall maintain a written record of its processing activities.

37 Restrictions on councillor activities

37.1 Unless duly authorised no councillor shall:

(a) inspect any land and/or premises which the council has a right or duty to inspect; or

(b) issue orders, instructions, or directions.

[53] Local Government (Transparency Requirements) (England) Regulations 2015
[54] Data Protection Act 2018

Appendix B Councillors guide

1 Roles and responsibilities

It is important that all councillors understand their roles and responsibilities (set out below) to avoid any misunderstandings that may lead to conflict later. councillors bring different skills, have different attitudes, and need to work as an effective team. The town clerk is there to provide advice and implement the council's decisions. The town clerk is termed the 'proper officer' answerable only to the council as a whole, the employer.

The town council also employs a responsible financial officer who is charged with the management of the council's finances. These are professional paid officers and have considerable decision-making powers delegated to them to ensure the effective discharge of the council's functions and services. The advice of the town clerk is important and should always be a councillor's first point of contact.

The term of office of councillors is four years commencing on the fourth day after the ordinary day of election and ending on the fourth day after the next ordinary election. The ordinary day of election is the first Thursday in May, or such other day as may be fixed by the Secretary of State by order.

A person elected as a councillor cannot act in that capacity until they have signed a declaration of acceptance of office and delivered it to the town clerk. If the declaration is not made and delivered within two months from the day of the election, the office of the person elected becomes vacant.

1.1 Councillors' duties

Councillors have the following duties set out in law:

- Must sign a declaration of acceptance of office, agree to abide by the LGA 2020 Code of Conduct as adopted and register any Disclosable Pecuniary Interests and Other Registerable Interests
- Must attend meetings when summoned to do so and is responsible to disclose any pecuniary interests before an item is discussed
- Is entitled to vote at meetings
- Can resign at any time by written notice to the chair of the council
- Must inform the town clerk of an intended absence in order that it can be recorded/approved

> *If a councillor* does *not attend any meeting of the council, committee, or* sub-committee, *or does not carry out an executive function as a member, for* six *consecutive months they automatically* cease *to be a member of the authority. If a councillor has special reasons for not being able to attend meetings there may be circumstances under which the council can extend the period. The council can only extend the period before the six months has elapsed.*

The National Association of Local Councils (NALC) publish the *Good Councillor's Guide* that provides further details, a copy of which the town clerk can provide on request.

1.2 Councillors' role

Whilst there is no set job description for a councillor, below gives you a flavour of your role:

- To abide by the council's code of conduct and not bring the office of councillor into disrepute
- To act collectively with others as employer
- To be the ultimate policy makers of the council giving strategic and corporate management direction
- To serve as advocates for their communities (individual wards), protecting and promoting the community and ensuring that the needs and issues which affect residents are addressed
- To deal with individual casework and to act as advocates for constituents in resolving particular concerns or grievances
- To act as custodians of the public purse, fixing a budget, setting a precept, and monitoring the expenditure of the council
- To balance different interests within their ward and to represent the ward as a whole
- To balance the needs and concerns of the whole of the council's area and between areas of competing needs in the interests of the whole of the council's area
- To attend council meetings and meetings of committees to which they have been appointed, and to be involved in all significant decision-making

- To take steps to keep in touch with their communities by attending residents' or local community meetings and training events
- To be available to represent the council on other bodies
- To deal promptly with correspondence/communication from their constituents and the council's officers
- To maintain the highest standard of conduct and ethics

1.2.1 Beware of what a councillor cannot do

- councillors cannot make a decision on behalf of the council
- Instruct the town clerk or staff in their duties
- Write to the press on council matters
- Represent the council as and wherever they wish
- Resign by walking out of a meeting

1.3 Role of the town clerk

The town clerk is appointed under statute as the *'Proper Officer of the council' (Local Government Act 1972,* s.2*70(1))*. The post is akin to the chief executive of the principal authority in that it is the head of the council's administration. The town clerk is responsible for seeing that the business of the council runs smoothly and efficiently and is conducted in accordance with the law. The town clerk has responsibility for the management of the town council's assets (Its land and buildings, finances, staff, and reputation). The town clerk prepares the council for taking decisions, before, during and after meetings, implements decisions and protects the council as a corporate body. Responsibilities range across organising meetings and events, managing sites, facilities, staff, and finance, to marketing, negotiating and public relations.

The town clerk has a number of statutory duties; these include:

- Signing and serving on councillors summons with an agenda to attend council meetings
- Convening meetings of council if a casual vacancy in the office of the chair of the council occurs

- Receiving and holding copies of byelaws made by other local authorities which affect the council's area

- Receiving and retaining documents or notices

1.4 Role of the Chair (Mayor)

The council *must* have a chair (the mayor), responsible for ensuring that proper decisions are taken in council meetings, that meetings run smoothly and on time. The mayor ensures that all councillors have the opportunity to speak at meetings and that procedure is followed in accordance with standing orders. The mayor is the public face of the council, representing the council in a civic capacity.

1.5 Role of the Council as a Whole

The council is a corporate body, a legal entity separate from that of its members. Its decisions are the responsibility of the whole council. The council has many powers and duties granted by Parliament including the important authority to raise money through taxation (the precept) and a range of powers to spend public money.

The council is responsible for a number of community facilities throughout the town, including the public office at the King Edward VII Memorial Hall, two closed churchyards, sponsored roundabouts, various flower beds, play areas, public toilets, and allotments.

It also maintains the Newmarket Clock Tower, War Memorials, a number of bus shelters, street benches, Birdcage Walk, the Cooper Memorial, Bill Tutte Memorial and the statue of The Queen with mare and foal, as well as street planters and hanging baskets.

The council administers the Newmarket cemetery and chapel, the Severals grass area and Memorial Hall grounds, as well as two venues - The Memorial Hall and the Severals Pavilion.

The Council is also responsible for a number of street lighting columns and provides Christmas lighting in the town. It is involved in the promotion of Newmarket across various media and both running and facilitating events & festivals.

See also section 3.3 below.

1.6 The Council as Employer

Councils often have to deal with a range of employment relation issues which require clear and straightforward employment policies and procedures that help to handle employment issues quickly, fairly, and consistently.

The town clerk is employed by the council and answers to the council as a whole. The town clerk manages any other staff that may be employed by the council. No one councillor can act as the line manager of either the town clerk or other employees. These rules and principles should build on mutual respect and consideration between the town clerk and the council.

NALC publish the *Good Employers Guide* that provides further details.

2 Councillors' Code of Conduct – LGA 2020 Code of Conduct

Under the Localism Act 2011 and the Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012, members of the town council are required to register theirs and their partner's disclosable pecuniary interests in a register held by the monitoring officer, West Suffolk Council within 28 days of becoming a member or co-opted member. Provisions in relation to disclosable pecuniary interests are enforced by criminal sanction that came into force on 1 July 2012. A copy of the register is available for public inspection and is published on both the town and district council websites.

The council, in accordance with the Localism Act 2011, s.27, adopted a code of conduct to promote high standards of behaviour by its members and co-opted members whenever they conduct the business of the council, including the business of the office to which they were elected or appointed, or when they claim to act or give the impression of acting as a representative of the council. The code is based on the principles of:

- Selflessness
- Integrity
- Objectivity
- Accountability
- Openness
- Honesty
- Leadership

There may be occasions where a number of councillors must declare interests and their withdrawal from that meeting may render the decision making inquorate or ineffective. There are provisions in the council's rules on dispensations.

Please make yourself familiar with your obligations under the code, what to declare and how to declare interests (As a reminder every agenda have standing items for the registration of interests. The rule of thumb is if in doubt ask), how to apply for a dispensation, and what to do if you are offered gifts or hospitality (training is offered).

2.1 Things a councillor should not do in relation to the code of conduct

It is important for councillors to be aware that they must not:

- bring their council or office into disrepute
- disclose confidential information
- misuse council resources or authorise their misuse, in particular for unauthorised party-political purposes
- misuse their official position to their own advantage or to the advantage or disadvantage of others
- stop somebody seeing or getting copies of documents they are allowed to have
- unduly influence any person who works for the council

3 The Decision-making process

Council meetings are where councillors play their part as decision makers. They are formal events where the public and press have a right to observe how the council operates, the exception being when sensitive matters are discussed such as legal, contractual, or staffing matters.

Decisions are called 'resolutions' and these are mostly made by the full council, please remember these are 'corporate decisions'. Decisions can in some cases be delegated to committees and to officers. Some committees make recommendations to council. The work that these groups undertake is set out in their 'terms of reference'.

The council has the following committee structure:

There are 5 standing committees. All councillors can sit on any standing committee except for human resources, which is limited to 9 members.

Standing committees of the council:

- Development and Planning
- Community and Leisure
- Neighbourhood Plan
- Human Resources
- Finance and Policy

Working groups can be appointed by each standing committee and will make recommendations to that committee.

(a) The chair of the committee presents the minutes of each standing committee, to the full council.

(b) The chair will say, "I am pleased to present the minutes of the committee and seek their adoption".

(c) All the recommendations of the committee in the minutes, are then formally proposed and seconded, and a vote ensues. The recommendations then become resolutions of the council.

(d) Any recommendation can be amended and then voted upon by full council.

(e) If any recommendation fails to receive the support of the council, then the recommendation is referred back to the committee.

(f) If a majority of councillors vote against the adoption of the minutes, then all recommendations are referred back to the committee.

The annual meeting of the council takes place in May, and in an election year the annual meeting must take place on the day when the councillors take office, or within 14 days thereafter. councillors take office in an election year four days after the date of the election.

The annual town meeting is a completely different meeting and takes place between 1 March and 1 June. This is not a council meeting but a meeting when electors can speak and set the agenda and local issues are debated.

A list of meeting dates is provided annually.

3.2 Powers and duties

There are wide ranging activities covered by acts of parliament setting out powers and functions giving local councils permission to act upon. These include consideration of the provision of allotments if requested to do so, provision and maintenance of bus shelters, borrow money, power to provide a wide range of recreational facilities.

3.3 The general power of competence

The Localism Act includes a 'general power of competence'. It gives local authorities the legal capacity to do anything that an individual can do that is not specifically prohibited. The general power gives councils more freedom to work together with others in new ways to drive down costs and increase their confidence to do creative, innovative things to meet local people's needs.

Every electoral term the town council must consider whether it is an "eligible parish council", having met the conditions prescribed by the Secretary of State in the Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012; these being around the competency of the town clerk and the electoral mandate of the council.

3.4 Meetings, conduct of business, standing orders

Rules about the way meetings must be run, some of which are set by legislation, are contained within the council's standing orders.

Standing orders set out the order of business, rules about debate, voting requirements, and the procedures for public participation. Please read standing orders so that you are aware of the protocol on the conduct of meetings.

3.5 Council meeting agendas

At least five clear working days before a meeting a public notice of the meeting will be placed on the council's notice board outside the Memorial Hall.

At the same time, councillors will receive a 'summons' requesting their attendance at the meeting with an agenda. Topics requiring a decision cannot be added to an agenda after it has been issued. If you wish to raise an item for inclusion, contact the town clerk with details. standing orders set out how you can give notice to raise a question or ask for a motion to be placed on the agenda.

It is the responsibility of the town clerk, often in consultation with the chair of the council and committee chairs to set the agendas for full council and committee meetings respectively.

3.6 Helpful suggestions for meetings

3.6.1 Agendas and reports

- **All** agendas and reports are uploaded onto the council's website and councillors are emailed links to those papers
- On receipt, read through each agenda and any associated reports to identify important items - those affecting your area
- Make sure that you understand what actions are being proposed
- Think about what the result will be if those actions are taken
- Are the costs involved justified?
- Think about whether there are any alternatives that could be explored
- If you have any questions, please contact the town clerk, chair of the council, committee chair, or the author of the report, before you attend the meeting

3.6.2 In the meeting

- Read the agenda and its associated reports in advance of the meeting and follow the advice set out above
- Identify the areas where you feel you have a contribution to make
- Prepare yourself - check your facts, the background; ask for an explanation from the town clerk and/or fellow councillors
- Read your standing orders so that you understand the procedure. If in any doubt, please ask the town clerk
- Remember your duty to declare an interest and if in any doubt check with the town clerk on the best course of action

- If possible, tell the chair in advance that you wish to speak and on which agenda item

- Be prepared to intervene on other items - often debates will lead into unexpected territory which may be of particular interest or relevance to you and your constituents

- Remember not to confine yourself to the ward which you represent. Consider the town as a whole

- Beware the law of defamation!

3.6.3 Apologies for absence

You have a duty to attend but if something crops up and you cannot attend, notify the town clerk so that your apology and reason can be recorded in the minutes. If you fail to attend meetings for six months, without formal council approval, you **will** be automatically disqualified and cease to be a councillor.

3.6.4 After the meeting - council minutes

It is the responsibility of the town clerk, or a duly delegated officer to write the minutes as a legal record of the council's decision which are confirmed and signed by the chair at the next ordinary meeting. No discussion can take place on the minutes, only their accuracy. Minutes should contain a heading, those present, and a decision at the very least. They are not meant to be a verbatim record of discussions, but the town clerk is likely to minute any advice given. Draft minutes are placed on the council's website marked as such.

3.7 Important documents

The following are important documents that councillors should be able to reference in the decision-making process:

- Standing orders

- Financial regulations

- Committee terms of reference and delegation

- Budget for the current year and any projected financial planning

- Newmarket neighbourhood plan

- Local development framework
- Minutes of previous meetings

Also, available for councillors to view, upon application to the town clerk:

- Assets register
- Insurance policy
- Lease agreements
- Schedule of council fees and charges

3.8 Council guidelines, policies, procedures, and protocols

The council has also adopted a number of guidelines, policies, procedures and protocols, these are all available on the council's website.

Guidelines are principles that guide actions, frequently based on best practices.

Policies are specific principles that guide decision making and indicate the position and values of the council on a given subject.

Procedures are written set of instructions that describe the approved and recommended steps of a particular process, and supplement policies and describe how policies will be implemented.

Protocols are written plans that specify procedures to be followed in specific situations.

4 Planning matters

Being involved in planning is an important activity for the council. The planning authority (West Suffolk Council) must consider the town council's view before it decides to grant or refuse planning permission.

The town council's planning and development committee is charged with considering all planning applications which include:

- Full planning permission
- Outline planning permission

- Reserved matters
- Listed building consent
- Change of use
- Conservation area consents to prune/fell trees
- Licensing
- Advertising consent

The Town and Country Planning Act 1990 provides the main legal basis of the English planning system as amended by the Planning and Compulsory Purchase Act 2004. Further changes have been introduced by the Localism Act 2011.

The National Planning Policy Framework (NPPF) sets out the Government's economic, environmental, and social planning policies for England and contains the framework within which local plans are developed. The purpose of the NPPF is to help achieve 'sustainable development' that meets the needs of the present without compromising the ability of future generations to meet their own needs.

The Planning and Compulsory Purchase Act 2004 placed an obligation on local planning authorities to produce a local plan (or core strategy) shaping how land use and places will change and develop over the next 1S to 20 years. It also sets out a spatial planning strategy - what the general location of development will be.

Planning decisions need to be made in line with the development plan, unless there are good reasons why this should not be done. These reasons are called material considerations and include:

- overshadowing
- overlooking or loss of privacy
- adequate parking and servicing
- overbearing nature of proposal
- loss of trees
- loss of ecological habitats
- design and appearance

- layout and density of buildings
- effect on listed building(s) and conservation areas
- access or highways safety
- traffic generation
- noise and disturbance from the scheme
- disturbance from smells
- public visual amenity, but not loss of private individual's view
- flood risk

There are however a number of areas that cannot be considered as material/relevant; these include:

- loss of value to individual property
- loss of view
- boundary disputes including encroachment of foundations, gutters
- private covenants or agreements
- the applicant's personal conduct or history
- the applicant's motives
- potential profit for the applicant or from the application
- private rights to light
- private rights to way
- damage to property
- disruption during any construction phase
- loss of trade or competitors
- age, health, status, background, work patterns of the objector
- time taken to do the work

- capacity of private drains
- building or structural techniques
- alcohol or gaming licences

For further information about planning CPRE have a number of helpful publications:

- Planning explained
- How to respond to planning applications
- How to shape where you live

5 Dealing with public money

The responsible financial officer administers the finances of the council and collectively councillors are responsible for ensuring the proper management of the council's finances to avoid risk of fraud, loss, or bad debts.

The council must operate a sound system of internal control in accordance with The Accounts and Audit Regulations 201S and to prepare an annual governance statement in accordance with proper practices in relation to accounts. The law requires another audit to be carried out so that local taxpayers can be assured that the risks to public money have been managed.

The Local Government Transparency Code 201S requires certain councils to publish a range of financial information online. The code can be viewed at. https://www.gov.uk/government/publications/local-government-transparency-code-2015

Detailed information is set out in the Joint Panel on Accountability and Governance - Practitioners' Guide, available at https://www.nalc.gov.uk/jpag. The guide sets out how accounts should be kept, their format and how and when they must be approved and published, where and for how long taxpayers can view the accounts and details behind them.

The council's finances are controlled by checking spending against budget plans regularly at council meetings. The council's own financial regulations set out how the council must manage its finances and its overall system of internal control. As part of this, the council appoints an independent 'competent' auditor to conduct an internal audit, which is in turn reported with the accounts. As a member of the council, you are responsible for ensuring that the annual return accurately presents the financial management by the council. The council's finances are controlled by checking spending against budget plans regularly at council meetings.

5.1 Budget and precept

The council is empowered to incur expenditure in the execution of its statutory powers. It obtains its funds (the precept) from the principal authority for the expenses it is expecting to incur in the financial year ahead and so it is important that an accurate budget is set for the proper carrying out of the council's functions. The budget setting process normally starts around October each year and request for the precept is normally sent in late January.

5.2 Annual return

The council's financial year begins on 1 April and ends on 31 March in the following year. Legislation requires a council to prepare accounting statements for each year, which must be externally audited. Proper practices provide for a council to prepare its accounting statements in the form of an annual return which summarises the accounts and includes an annual governance statement.

6 Handling information

6.1 Freedom of information

The Freedom of Information Act 2000 allows the public access to certain types of information held by the council, subject to release of personal information under the Data Protection Act 1998. Requests must be in writing; email is accepted, and the council must respond promptly and normally within 20 working days. The council is entitled to make a charge which must be set out in a Publication Scheme which also sets out the type of information published and the manner in which is published. The council does not have to respond to repeated or 'vexatious' requests if it has already responded to an identical or substantially similar request from the same person. There are some other exemptions which fall into the category of 'absolute exemptions' such as court proceedings or personal information that would breach the data protection act. The council then has a duty to consider whether disclosure is required in the public interest. Guidance is available from the Information Commissioner. See the town council's website to view the publication scheme or ask the clerk for a copy.

6.2 Data protection

All councils hold a wide range of information and are required to 'notify' the Information Commissioner of personal data it holds, subject to certain exemptions. Personal data may be as simple as holding someone's name and address but in addition includes amongst other things details of complaints, lists of contacts, employee/personnel records, and information provided for the purpose of placing a contact to which the data subject is a party. Images taken by CCTV systems can now also fall within the data protection regime.

Councillors are covered by the council's notification and have the same responsibilities with regard to data protection as the town clerk and employees of the council. If councillors are processing electronic personal data in an individual capacity (i.e., where you are not acting on behalf of the council) you are likely to be classed as data controllers and would individually need to notify the Information Commissioner. For advice and guidance, go to www.ico.gov.uk.

6.3 'Need to know'

Councillors do not have a 'need to know' for all council business and cannot claim an automatic right to see all council documentation and information. There is a general rule of thumb in establishing whether a councillor has a 'need to know':

- If you are a member of a committee, you have the right to inspect documents or to obtain information relating to the business of that committee.
- If not a committee member, you need to demonstrate why sight of the information in question is necessary to enable you to perform your duties as a councillor.
- The document or information will be withheld if a councillor's motives are indirect, improper, or ulterior.
- Councillors wishing to inspect council documents should specify precisely what information they need and for what purpose.

6.4 Confidential information

The council's standing orders and the code of conduct require members and officers to maintain confidentiality. When a councillor is acting, or gives the impression as acting, as a representative of the council, a councillor is obligated not to disclose information which is confidential or where disclosure is prohibited by law. There are some exceptions, for instance if you are required to do so by law, where you have a person's consent or disclosure is in the public interest (justified in only very limited circumstances). Improper disclosure of confidential information constitutes a breach of the code of conduct.

6.5 Defamation and privilege

Councillors when making statements in council and committee meetings should be aware that they are subject to the general principles of law relating to defamation. As a general defence a councillor should show that any such alleged statement was made on a 'qualified' privileged occasion, when the councillor who makes the statement must show that the statement was made without malice and in pursuit of a public duty. If, upon investigation, the statement is found to be true, it is not defamatory at all, but if it is found to be untrue, privilege can be claimed if the councillor acted without malice.

6.6 Press and media

6.6.1 Dealing with the press

- Check the council's policy on the issue of press statements.
- Seek help from the town clerk on how to handle individual press members.
- Get to know the reporters who cover your area and those who are regularly present at council meetings. Learn how to explain your views on issues and do not talk "off the record" - some things are best kept unsaid!
- When approached either in person or on the telephone, think carefully before you speak, and ask for time to consider your reply if necessary.

6.6.2 Dealing with the media

- Seek help from the town clerk.
- Think carefully about anything you say. Remember that it may well be reported, and it may be your voice that says it! If necessary, therefore, ask for time to consider your reply and take appropriate advice.
- Be aware that the reporter has deadlines, and these are even tighter than for newspapers - local radio has bulletins every hour!

- Remember that a recorded interview may be cut and edited in just the same way as a press report.
- Beware of radio reporters who ring you and say that they want to do a recorded interview immediately over the telephone. Unless you are very confident, ask them what they want to talk about and ring them back in ten minutes. Use this time to compose yourself, to decide what you are going to say and, if necessary, to take advice.
- When taking part in live broadcasts (including phone-ins), always agree beforehand what areas you will and will not discuss.
- Do your homework and learn all the facts before you go to the studio.
- Be honest in your answers. Even the slightest hesitation on air can sound like evasion, dishonesty or incompetence.
- Even if you do not know the answer to a particular question, it is better to admit that, rather than make up something which, with hindsight, may have been improper.
- Broadcast appearances are best left to those who feel at home on radio or TV. Most of us need extra coaching, so if you are likely to be a spokesperson, try to get broadcasting skills training.

7 Members' services

All councillors will be given access to a town council email address.

The town clerk shall be the first point of call for any additional support from the council.

8 Managing risk

The Health & Safety at Work Act 1974 places a duty on councils as employers and employees to protect the health and safety of its employees and the public visiting its premises. This includes maintaining the safety of any places of work, the working environment (including equipment) and without risks to health for which the town clerk will undertake appropriate risk assessments. The Disability Discrimination Act 2010 imposes obligations on councils as employers and wider obligations to ensure access to services, including permanent physical adjustments to premises and meeting rooms.

8.1 Insurance

The council undertakes a review of its risks annually. Using the asset register as a guide, the council will identify the level and severity of any likely risk and take appropriate steps to manage the consequences, which includes reviewing its insurances prior to renewal date.

Policies normally cover core risks, such as property and public liability in addition to mandatory cover for Employers' Liability, Fidelity Guarantee (Employee Dishonesty), and Hirer's Indemnity. Other optional cover is available. The council's insurance may also cover councillors for Personal Accident, Libel and Slander and Officials' Indemnity. The town clerk & responsible financial officer will advise.

9 Useful contacts and sources of advice

- The Town Clerk. It is their job to receive information and to keep the council informed. The Town Clerk is a member of the Society of Local council Clerks.
- Association of Town & City Management
- Historic Towns Association
- Ministry of Housing, Communities & Local Government
- The National Allotment Society
- National Association of British Market Authorities
- The National Association of Local Councils
- Newmarket Community Network
- Newmarket Local History Society
- Suffolk Association of Local Councils
- Suffolk County Council
- West Suffolk Council
- UK Government

10 Useful publications

- The Good Councillor's Guide - NALC

- Being a Good Employer - NALC
- Joint Panel on Accountability and Governance Practitioners' Guide - NALC
- The Local Council Award Scheme - NALC
- Planning Explained - CPRE
- How to respond to planning applications - CPRE
- How to shape where you live - CPRE
- Newmarket Neighbourhood Plan - NTC

ADD New code of conduct, Respect & Dignity policies,

Appendix C Chairmanship - good practice

This is intended as a guide for those presiding at meetings of the council and as a source to which to refer when there is a procedural difficulty during a meeting.

The chair of the town council is entitled to use the title "town mayor". The title confers no additional powers on the chair and, in particular, has no implications for their conduct in meetings.

Notes:

- The word "chair" includes "town mayor" and means the person actually presiding at a meeting
- The word "vice-chair" includes "deputy town mayor"
- The word "council" includes "committee", where any function has been delegated

1 Basic Principles

The officers and agents of the council must act as the council's executive and carry out its decisions. They cannot do this properly unless they have instructions which they can understand.

It is the primary, if not the only, function of the council to frame instructions upon which people can act; even a decision to take no action is such an instruction.

The council's instructions are conveyed by resolutions, and it is the purpose of the council's proceedings to reach, without unreasonable delay, an intelligible and lawful decision for the right reasons. The whole duty of a chair is to ensure that this purpose is achieved and to this end they must:

(a) protect the council against outside interference;

(b) ensure that everything to be discussed is lawful;

(c) ensure that the council is invited to deal with clear issues;

(d) ensure that as far as possible information is complete;

(e) permit every point of view to have a fair hearing;

(f) ensure that opinions expressed are relevant to the matter in hand;

(g) ensure that business is transacted with reasonable speed;

(h) ensure as far as possible that proceedings are friendly and free from personalities; and

(i) co-operate with the officers and councillors.

2 The authority of the chair

2.1 Origin

The office of chair of a local authority is created by statute, which has conferred upon the occupant of the chair a second or casting vote on all occasions but one. The scope of his authority, however, depends upon ancient customs which are perfectly logical and arise from the necessities of the case.

2.2 Nature and limitations

Whether or not the council has passed any standing orders, the chair's procedural authority is derived from the council as a whole and an individual councillor must obey his rulings because they are the rulings of the council itself. It follows from this, however, that the chair cannot overrule the council and that a councillor who is dissatisfied by the chair's ruling may invite the council to disagree with it. Such appeals against the chair ought to be very rare.

The authority of the chair, as such, is limited to matters of procedure and neither increases nor decreases his right (in comparison with other members) to discuss the merits of a particular case. It is one of his most difficult tasks to remember that, while the chair gives him authority on matters of procedure, it confers no rights (other than the casting vote) on matters of policy above those possessed by other members.

3 Preliminary

Before any meeting, the chair should study the items on the agenda with either the clerk or any other officers, and should in effect ask in respect of each item the following questions:

- What does it mean?
- Is it lawful?
- Do we know enough about it?

- Has any member special knowledge of this problem?
- Is there any member who may have a pecuniary interest?

4 Outside interference

4.1 Disorderly or disruptive behaviour

The standing orders of a council govern the actions that can be taken when disorderly conduct or behaviour disrupts the debate at a meeting or obstructs the proceedings in a meeting. This includes a situation where someone is behaving offensively or using inappropriate language.

Disruptive individuals, whether they are councillors of members of the public, are at risk of being asked to leave the meeting. The chair may request anyone who is disruptive to stop and should explain the consequences if they do not behave appropriately.

The chair should never argue or allow argument with an interrupter. If an individual disregards the chair's request to modify their conduct, aimed at restoring order to the debate or to the meeting itself, any councillor (including the chair) may move a (procedural) motion that the offending person(s) are "no longer heard" or excluded from the meeting. If the meeting then passes a resolution that requires a person to be silent or leave the meeting, but this is ignored, further steps can be taken.

The meeting may be temporarily suspended to give the offending person(s) an opportunity to improve their behaviour or to persuade them to be silent or to leave the meeting. If after a suspension of the meeting, disruptive behaviour continues, the meeting may need to be closed and consideration of the outstanding business for the meeting postponed to a later date. It is, however, illegal to decide to exclude specific members of the public from any future meeting.

4.2 Discosable Pecuniary interests and Other Regiserable Interests

The law requires that where a member has a disclosable pecuniary interest or other regiserable interest in a matter to be considered at a meeting, they cannot take part in discussions or vote on the matter at a meeting unless they have been granted a dispensation. Unless they have been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which they have a disclosable pecuniary interest. They may return to the meeting after it has considered the matter in which they had the interest.

If the interest has not been recorded, they must advise the monitoring officer within 28 days of the interest becoming apparent.

4.3 Rulings on notices

The chair must be satisfied that the meeting is lawful. The chair does not need to have personal knowledge that the proper notices and summonses have been issued, but if complaints are made, they must give a ruling based upon the essential justice of the matter. A meeting is not necessarily illegal because someone has not received a notice to which they are entitled, but where an irregularity appears to be intentional or important the meeting should be adjourned until it has been corrected.

4.4 Quorum

No business can be transacted if no quorum is present. This rule applies not only to cases of physical absence but to cases of disqualification by interest. A situation may, therefore, sometimes arise where the council cannot act because it is impossible to obtain a disinterested quorum. In such a case the chair should adjourn the matter until it can be next dealt with. Those members with a pecuniary interest should consider making an application for dispensation to the council where appropriate.

4.5 *UltraVires* proposals

The chair should satisfy himself that any proposal involving expenditure is lawful and should rule any unlawful proposal or amendment out of order. Where there is any doubt, advice should be sought well before the meeting and in time to delete it, if necessary, from the agenda.

5 A clear issue

Every decision of the council must be made by an affirmative vote of a majority of those present and voting (including, where necessary, the chair's second or casting vote). The members must, therefore, know exactly what they are being asked to decide and each proposition must be put to them in a form which can be answered by a simple "Yes" or "No". From this there follow certain practical consequences:

(a) **All** motions should be affirmative in form; it is never necessary to move that a resolution be rejected; and

(b) where there is more than one solution to a problem each solution must be separately put to the vote.

5.2 The affirmative form

The most exact method of putting a question to the vote is by the use of the following formula:

"The resolution is as follows:

(e.g.) *'That the clerk's salary be raised to £5,000 a year'.*

The motion is that this resolution be agreed to".

(Note: A resolution is a proposal of the action intended to be taken for example, "That the council buy a mower". Am otion is the procedural formula by which the council disposes of business: for example, "The motion is that the resolution be amended by ___ " or "The motion is that the council do now adjourn").

5.3 Separating the issues

In attempting to reach a decision a council may from time to time be faced with alternative solutions. Some alternatives may be mutually exclusive; others may be matters of detail subsidiary to the principal issue.

Where the alternatives are mutually exclusive it may be desirable in the first instance to discuss the resolutions embodying them together until the general trend of opinion is apparent and then to put one of them in the form of an amendment to the other; for instance, if a council considers that it can afford either a swimming pool or a new playing field but not both, a decision to provide the one in practice excludes the other. Therefore, the resolution on behalf of each should be discussed together and the issue at this stage may be informally stated thus:

"If the council is to spend its money, would it prefer a swimming pool or a playing field?"

In more formal language the issue is put to the vote by substantive resolution and amendment:

"The resolution is that the swimming pool be provided. To this the following amendment has been moved:

leave out the words 'swimming pool' and substitute the words 'new playing field'.

The motion is that this amendment be agreed to".

A vote on an amendment does not end the matter: it merely decides what shall be discussed next. Thus, in the example, if the amendment is carried, all further discussion of the swimming pool becomes out of order, but the council has yet to decide whether the major operation shall be carried out at all. This is done by putting *the resolution* as *amended to the vote.*

6 Method of voting

The rules on the manner in which decisions are taken are peremptory and admit of no exceptions. Every decision must be reached by a majority of those voting. Appointments to employments must be decided in the same way as other questions.

7 Completeness of information

Sensible decisions cannot be reached without reasonably complete information, which it is usually the duty of the clerk to supply. The chair should before the meeting consider whether enough information is available or likely to be made available, and at the meeting they should make a point of asking a member with special knowledge to give their opinion. If it appears at the meeting that information is still insufficient, they should move to adjourn consideration until more is known, and sometimes it may be desirable to frame questions and to instruct the clerk to obtain the answers by a specified date.

8 Impartiality

When differences of opinion develop in discussion it is the duty of the chair to give a fair hearing to all points of view including their own, if they have one. It is not their duty as chair to suppress either their own convictions or their privilege to impose their opinions. Experience has shown that the safest and least controversial course is for the chair to call upon speakers for and against a proposal to speak alternately and for the chair to avoid speaking first or last.

Some people are better at putting a case than others and the chair ought to allow reasonable latitude to the less eloquent. For this reason, mechanical rules of debate limiting, for instance, the time allowed for a speech or the number of times a member may speak, are undesirable, and the chair should have some latitude in applying them.

9 Relevance

9.1 General rule

A speech must be directed to the point under discussion and nothing else. This rule is easy to state, but not always easy to apply fairly, because the relevance of what is being said may be understood by the speaker before it is grasped by the listener; whilst the rule should not be made a cover for "barracking from the chair" it is probably true that if it was enforced it more strictly, business would be much more quickly and efficiently conducted than is often the case, and many unnecessary arguments and even some quarrels would be avoided. Bad feeling originates in irrelevancies more often than in any other way. On the other hand, it is sometimes advantageous to allow irrelevance in order to "clear the air". Too harsh suppression can breed ill will and a sense of grievance.

9.2 Personalities

The chair should do their best to prevent observations in discussion; the custom whereby the speeches are in a form addressed to the chair, should only be observed because it forces members to employ an impersonal mode of expression. If a member makes an offensive personal observation, the chair should immediately intervene to seek immediate apology to an offended member.

9.3 Methods of enforcement

Where a speech is obviously irrelevant the chair should stop the speaker and invite them to return to the point or sit down. Where the irrelevance is not quite so obvious the chair may often find it convenient to ask the speaker to explain how their remarks relate to the issue.

9.4 Revival of decided issues

The chair should not allow a matter that has been decided to be reopened at the same meeting. An attempt to revisit a previous agenda item should be firmly ruled out of order as irrelevant to the matter now under discussion, even if the member who raises it was not present when the item was considered.

9.5 Minutes

One of the commonest irrelevances is the practice of attempting to discuss the merits of what is contained in the minutes, on a motion for their signature as a correct record. On such a motion the only issue is whether the words of the minutes accurately record the events at the meeting of which they are a record.

9.6 Other problems

Letters received by the council should not be read out verbatim: this provokes irrelevant discussion on wording and is liable to lead to misunderstanding by the public. On the very rare occasions that the exact text is needed by every councillor the clerk should issue copies. Normally it is sufficient to report the main issue in the letter: for example, "Mrs Smith of __ has written asking the council to get the pile of rubbish removed from outside 48 ___ Lane".

10 Reasonable despatch

10.1 Intervals

It is important that business should be transacted with reasonable speed. Long meetings bore members and reduce the level of attentiveness. Long intervals between meetings lead to missed opportunities. The council cannot expect to be consulted regularly by other bodies if it does not respond promptly. The chair ought to call special meetings in necessary cases. The right of the council to be notified of planning applications makes this especially important.

10.2 Obstruction at meetings

Deliberate obstruction is rare but must be firmly dealt with when it occurs. It is difficult to be directly obstructive for long without being irrelevant, and therefore deliberate obstruction sometimes takes the form of raising a succession of points of order. In dealing with this type of obstruction it is well to remember that a point is not necessarily a point of order because the person who makes it labels it as such. (For points of order see paragraph **11.1** below).

10.3 Repetition

If it is evident that nothing new can be said on either side in a particular discussion, a chair is justified in putting the matter to the vote even though there are still members wishing to speak. Usually, however, the state of affairs is not so clear and in such cases the chair should ask leave of the council to put the matter to the vote.

10.4 References

All deliberative bodies have a natural tendency to refer questions to someone else (e.g., an officer or a committee) for consideration or report. These are frequently unnecessary because they are often used only when a council is unwilling to make a final decision.

11 Some procedural points

11.1 Points of order

Points of order relate to procedure only and take precedence over all other business; it is the duty of the chair to deal with them. If a point relates to the substance of a matter under discussion it is not a point of order and should be ruled out of order by the chair. The person raising the matter of substance in this way should be told to save it for his speech on the business.

For instance, if the provision of a swimming pool is being discussed and someone interrupts the speaker by saying "On a point of order, can we afford it?" the interruption should be ruled out of order as this is not a procedural question. It is part of the merits of the business and must be decided by discussion. If, however, the interruption had been "On a point of order, have we power to do this?" the chair (in consultation with the clerk) must give a ruling and the answer is "No", the council has no power to act as proposed and the business ought not to be under discussion.

11.2 Procedural resolutions

Procedural resolutions should normally be put without discussion. The usual exceptions are resolutions to

- correct minutes;
- alter the order of business; or
- refer to committee.

11.3 Closure motions

The following are the respective effects of closure resolutions:

- On the passing of a resolution to proceed to *next business,* proceedings on the business in hand come to a stop and no decision upon it can be taken.
- On the passing of a resolution to *move to a vote,* the mover is usually entitled to reply before the matter is put to the vote. By custom the chair may refuse to accept such a resolution until they think that the matter has been sufficiently debated.

- A resolution to *adjourn a discussion or a meeting* stops the discussion at the moment it is passed, and no decision is taken on the business; therefore, the discussion may later be resumed at the point where it was interrupted.

11.4 Amendments

An amendment, which in substance negates the principal resolution, should not be allowed because it is confusing and unnecessary.

An amendment should always be put to the vote before the resolution that it seeks to amend. (See also paragraph 5.3 above.)

11.5 "Any other business"

The summons to a meeting of the council must by law specify the business to be transacted; the council cannot legally decide to take any action under the general heading of "any other business" because these words do not specify any item of business. The rule prevents the council deciding any business which will have either expenditure consequences or lead the council into a legal situation: for example, by making a contract.

11.6 "Urgent" business

The law makes no provision for dealing with "urgent" business. If it is "urgent" only because it was not notified in time to appear on the agenda, it should be left till the next meeting. If it is genuinely "urgent", that is it was too late for the agenda and it will be too late for action if left till the next ordinary meeting an additional meeting should be called or the council should have a regular arrangement for the reference of such matters either to a committee or to the clerk for action. It is contrary to local government law for the chair or any other single member to take a decision binding the council.

12 Use of the chair's votes

Save on one occasion the chair has both an ordinary and a casting vote. There is no rule of law which requires the chair to give his ordinary vote at the same time as the other members are voting, and it is obviously undesirable and undignified to wait and then say, "the voting is 5 to 4 against; I therefore vote in favour which makes it even".

Where there is an equality of votes a chair may be faced with an embarrassing problem. A resolution requires a majority and therefore, since an equality is not majority, they may declare the resolution not carried. This course is, however, sometimes regarded as irresponsible or lacking in courage; in such circumstances the chair ought to give a casting vote, if at all possible, in such a way that the matter can be considered again; for instance, on a motion to accept a particular tender a vote in favour will conclude the matter, but a vote against will leave the way open for further negotiations or reconsideration.

13 Presence of the public and press

In principle, the public (which includes the press) is entitled to be present at all meetings of the council and its committees and sub-committees. The council or a committee, however, may exclude the public for a particular item of business, if in its opinion such exclusion is reasonable and in the public interest. Where the public and press have been excluded the decisions made in the closed session must be minuted: a record should be kept of who was present at the session: the press should be told of any decision. Business is 'confidential' if its discussion must be kept private: it is 'special' and the reasons for confidentiality must be stated in any case where the need for privacy is not obvious.

14 Maladministration

No outside body can adjudicate on complaints about the procedures of a local council if the law has not been broken. It is, however, important for the good name of the council that complaints be handled properly and fairly.

15 Public participation

In accordance with approved standing orders, members of the public may make representations, ask questions and give evidence at a meeting which they are entitled to attend in respect of the business on the agenda.

The total period of time designated for public participation at a meeting shall not exceed 15 minutes and an individual member of the public shall not speak for more than 3 minutes unless directed by the chair of the meeting.

16 Length of meetings

Standing orders permit meetings to continue for up to 2hrs, with an extension of 30 minutes if agreed by the meeting

Appendix D Town Clerk job responsibilities

1 Overall responsibilities

The town clerk is designated as the proper officer of the council under the provisions of the Local Government Act 1972 s.112(1) and, as such, is under a statutory duty to carry out all the functions and to serve or issue all the notices and notifications required by law of a local authority's proper officer.

2 Specific responsibilities

As proper officer the town clerk is responsible to the council as body corporate for the following, allowing that delegation to other members of staff will be necessary provided always that any actions carried out by the town clerk shall be in accordance with the councils standing orders, financial regulations and scheme of delegation in force at any given time.

2.1 Statutory and legal

To advise the council on matters of policy and law and ensure compliance with legal, statutory and other provisions governing or affecting the running of the council are complied with.

To ensure that agendas and notices of meetings are issued in accordance with statutory time limits and the council's standing orders in consultation, as necessary, with appropriate elected members.

To ensure that documents are signed and sealed in accordance with the law.

To receive correspondence and documents on behalf of the council and to respond in accordance with the known policy of the council, reporting to council as necessary.

To ensure that burial records are correctly kept.

To ensure the council's role as consultee body on development control matters are effectively and efficiently discharged in accordance with the council's policies.

2.2 Policy

In consultation with elected members, to produce specific policy documents and to monitor and review the same on a regular basis.

To research proposals and produce information to aid effective decision making, in line with council's policies, and to constructively implement those decisions in a timely manner.

Alert elected members to changes in legislation which may have a bearing on its stated policies.

Use their initiative to propose methods of achieving the stated policies of the council and report to elected members on the practicability and effects of such proposals.

2.3 Staff management

Ensure that the council complies with all employment, health & safety at work and any other legislation that may affect employees.

Effectively manage all staff employed by the council and in particular to ensure that all members of staff are:

- recruited in a fair and non-discriminatory manner;
- managed in a fair manner and in accordance with the council's grievance and disciplinary procedures and any employment legislation current from time to time; and
- trained and equipped to carry out their work in a safe and practical manner.

To identify personal development and training needs and opportunities through the appraisal system.

From time to time to carry out a training needs analysis and develop a training schedule for all employed staff and elected members.

To deal with all grievance and disciplinary matters in line with the council's written procedures.

Bring to the attention of the council any serious staffing issues and manage these issues through the grievance and appeals policies as appropriate.

Review the level of staffing on a regular basis to ensure that it is commensurate with the council's requirements and activity.

Appoint such temporary staff as may be required from time to time.

2.4 Administrative and general

To supervise the preparation of agendas, minutes and reports for all council and committee meetings and supervise preparation of the minutes.

To attend all meetings of the council, its committees, sub-committees, and working groups notwithstanding that such duties may be delegated by the town clerk to another officer.

To monitor the implemented policies of the council to ensure they are achieving the desired result and where appropriate to suggest modifications.

To ensure that the council's property and other physical resources are maintained in good condition, authorising repairs and/or replacement in accordance with the council's financial regulations.

On their own initiative and/or as a result of suggestions by councillors, to draw up proposals for consideration by the council and where appropriate, to discuss such matters with specialists in other fields and officers at principal authorities.

Manage major projects in which the council is involved and to advise from time to time as to the practicability and likely effects of specific courses of action.

Maintain links with the local press and media, liaise with the mayor on all contact with the press and media and prepare press releases as necessary.

Encourage partnership working with the council, by means of forging links with principal authorities, other statutory authorities and community organisations.

Study reports and other data which may have a bearing on the council's activities and attend meetings to discuss the same as necessary.

Attend relevant training courses and conferences in connection with the work of the council.

2.5 Civic activities

To ensure proper care of all civic regalia.

To attend all designated civic functions and ensure that arrangements are dignified and appropriate, including the Remembrance Day parade.

To represent the town council, alongside the mayor, at certain civic functions as necessary.

To uphold and ensure the dignity of the civic role of the council.

The terms of this job description may vary from time to time as directed by the council. The post holder will be expected to undertake such other duties as may be required from time to time, suitable to the level of responsibility of the post of town clerk.

Appendix E Responsible Financial Officer job responsibilities

1 Overall responsibilities

To provide day-to-day financial management of the council under the direction of the town clerk, and to supervise the work of the finance assistant(s). To manage the council's financial affairs within the legal framework for local authorities and to comply with current legislation, statements of recommended practice and accounting codes of practice. To ensure that the council complies with the financial regulations as approved from time to time by councillors.

To act as the council's "Responsible Finance Officer" (RFO) described in the *Accounts and Audit Regulations 2003,* sec. *2(2)(a)* as:

> *"The person who, by virtue of section 151 of the Local Government Act 19*72, *is responsible for the administration of the financial affairs of a relevant body* or, *if no person is* so *responsible, the person who is responsible for keeping the accounts of such a body".*

The Regulations impose specific duties on the RFO to

(a) establish a sound system of internal control and arrangements for the management of risk;

(b) carry out an annual review of the system of internal control and to prepare and publish an annual statement of internal control;

(c) determine the accounting records and ensure they are maintained in accordance with proper procedures and are kept up to date; and

(d) determine the accounting control systems and ensure that they are observed.

2 Specific responsibilities

2.1 Year-end financial statements:

Prepare the council's annual financial statements in accordance with applicable legislation and guidelines.

Within applicable time constraints, make the financial statements available to the council's auditors and to provide such working papers, explanations and information as the auditors may require carrying out the annual audit.

Prepare the annual statement of internal control and to seek the council's approval of such statement every year.

2.2 Management of accounts:

Prepare monthly management accounts for presentation to council, together with explanations of major variances.

Provide same to managers and investigate discrepancies.

Prepare working hours summaries from information supplied by the finance assistant.

2.3 Annual estimates:

Prepare revenue and capital estimates for the council and to make recommendations to the council for the amount to be precepted in the following year.

To prepare forecasts for subsequent years on a three-year rolling basis.

2.4 Internal control

Review and monitor the council's systems and ensure that proper checks and controls are in place.

To liaise with the council's internal auditor.

Carry out investigations and prepare reports on an ad hoc basis.

2.5 Risk management

Devise and implement a system of risk management covering all aspects of the council's activities.

Carry out an annual review of the council's risk management strategy.

2.6 Other strategies

Participate in the preparation of the other strategic reviews e.g., fraud and negligence, investment strategy, IT strategy etc. and to make recommendations.

2.7 Pensions

Monitor the LGPS and stakeholder pension.

Attend occasional seminars.

Review annual pension returns prepared by the finance assistant.

Apply FRS17 rules to the financial statements if applicable.

2.8 VAT

Review the council's VAT exemption status and, if necessary, to prepare annual schedule of exempt inputs.

Deal with HM Customs and Excise as required.

2.9 Investments

Comply with the investment strategy.

Review periodically and make recommendations to council.

2.10 Payroll

Be up to date with payroll legislation.

Be able to prepare monthly payroll if finance assistant is absent.

Check annual Inland Revenue returns.

Check annual pay award calculations.

Prepare monthly statement of staff working hours for comparison with budget.

2.11 Utilities and Services

Regularly carry out reviews of provision of service ensuring most cost-effective suppliers are in place, bearing in mind the opportunity to purchase on behalf of all council facilities.

2.12 IT

Overall responsibility for IT.

2.13 Meetings

Attend appropriate meetings (normally evening) to provide financial advice.

2.14 Department budgets

Monitor and ensure implementation of all necessary procedures and documentation to ensure appropriate financial management in all departments across the council.

2.15 Asset register

Ensure that the council's asset register is maintained in a suitable manner to meet auditor's requirements.

2.16 Leases and licences

Ensure that a record of all of the council's leases and licences are maintained in a suitable manner to meet auditor's requirement and are reviewed at appropriate times (rent reviews etc.,).

2.17 Insurance

Responsibility for insurance contracts.

2.18 General

To assist as a senior member of the council's team with its overall performance management. This could involve undertaking different tasks at the request of the town clerk.

2.19 GDPR

Being aware and compliant with General Data Protection Regulations.

Item 10b

Financial Regulations

Newmarket Town Council Constitution

Document Number NTC/2.3

Controlled document

This document is uncontrolled when downloaded or printed. The controlled copy is the electronic copy maintained in the constitution section of the Newmarket Town Council intranet.

Document Title	**Financial Regulations**
Document Type	**Constitution and Governance**
Document Reference	**NTC/2.1**
Document Purpose	**The Financial Regulations govern, set out and detail how the council conducts, controls and manages its financial affairs.**
Standards & Legislation	**Local Government Act 1972** **Local Audit and Accountability Act 2014** **Accounts and Audit Regulations 2015**
Author(s)	**NALC, Douglas Hall, John Harvey**
Approved by	**Finance and Policy Committee**
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Version	Paragraph	Description of change	Resolution	Date

Introduction

These financial regulations are based on the most recent NALC model, last updated in July 2019.

Local councils operate within a broad statutory framework, and these financial regulations reference many statutory requirements to which councils are subject. The statutory requirements to which a council is subject apply whether or not they are incorporated into the financial regulations.

Definitions

In this document, the following definitions apply:

"Accounts and Audit Regulations" or "The Regulations" means the regulations issued under the provisions of section 32 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force unless otherwise specified.

"Annual Governance Statement" means the annual report prepared, approved and published with the financial statements that reviews the council's overall governance arrangements.

"Billing Authority" means West Suffolk Council, the authority that directly bills council tax and business rates.

"Capital Expenditure" means the acquisition of land or buildings, the erection of buildings, the erection of permanent works, the purchase of vehicles, plant, machinery, equipment and furniture and any related fees, which are not financed from the revenue budget. Items or groups of items under the value of £1,000 would not normally be classified as capital expenditure.

"Chair" and "Vice chair" refer to the offices of the mayor and deputy mayor of the council, except in relation to the person chairing a meeting of the council in the absence of the mayor and deputy mayor, or the person chairing a committee, sub-committee, or working group.

"Clerk" means the town clerk for the time being or a person appointed by the town clerk or **Full** Council or duly authorised committee to act on the town clerk's behalf if the town clerk is absent or otherwise indisposed.

"Finance Committee" means any standing committee of the council that has been appointed to regulate and control the finances of the council.

"Financial Regulations" or "These Regulations" govern, set out and detail how the council conducts, controls and manages its financial affairs. The Financial Regulations, as opposed to the standing orders of the council, include most of the requirements relevant to the RFO.

"Fu II Council" or "The Council" means any formal meetings of the Council to which all members are summoned to attend.

"Internal Control" is a system of rules, systems and procedures intended to make sure that the council's financial activities are well managed.

"Proper Practice" or "Proper Practices" shall refer to guidance issued in the Practitioners' Guide issued by the Joint Panel on Accountability and Governance UPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC).

"RFO" means Responsible Financial Officer, described in the Accounts and Audit Regulations as the person who, by virtue of section 151 of the Local Government Act 1972, is responsible for the administration of the financial affairs of the council or, if no person is so responsible, the person who is responsible for keeping the accounts of such a body.

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 Full Council. Financial regulations are one of the council's key governing policy documents providing procedural guidance for members and officers. These Regulations must be observed in conjunction with the council's standing orders, scheme of delegation 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:

(a) for the timely production of accounts;

(b) that provide for the safe and efficient safeguarding of public money;

(c) to prevent and detect inaccuracy and fraud; and

(d) identifying the duties of officers.

1.4 These 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 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.

1.9 The RFO:

(a) acts under the policy direction of the council;

(b) administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;

(c) determines on behalf of the council its accounting records and accounting control systems;

(d) ensures the accounting control systems are observed;

(e) maintains the accounting records of the council up to date in accordance with proper practices;

(f) assists the council to secure economy, efficiency and effectiveness in the use of its resources; and

(g) 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:

(a) 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;

(b) a record of the assets and liabilities of the council; and

(c) 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:

(a) procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;

(b) procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;

(c) identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;

(d) 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

(e) measures to ensure that risk is properly managed.

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

(a) setting the final budget or the precept (council tax requirement);

(b) approving accounting statements;

(c) approving an annual governance statement;

(d) borrowing;

(e) declaring eligibility for the General Power of Competence; and

(f) The Finance Committee may be delegated the following decisions:

(i) writing off bad debts under the value of £2,500 (the Clerk shall have the authority to write off bad debts under the value of £500);

(ii) addressing recommendations in any report from the internal or external auditors. Changes to standing orders, financial regulations or policies reserved to Full Council on recommendation of the Finance Committee.

1.14 In addition, Full Council must:

(a) determine and keep under regular review the bank mandate for all council bank accounts; and

(b) approve any grant, donation or payment-in-kind in excess of £5,000 (the Finance Committee may be delegated the authority to approve such payments under this amount); and

(c) 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.

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 chair of the council or a payment signatory shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. This is by convention the chair of the Finance Committee. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Finance 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:

(a) be competent and independent of the financial operations of the council;

(b) report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;

(c) to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and

(d) have no involvement in the financial decision making, management or control of the council.

2.7 Internal or external auditors may not under any circumstances:

(a) perform any operational duties for the council;

(b) initiate or approve accounting transactions; or

(c) 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 the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.

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

2.11 The RFO shall provide an action plan to take forward any measures identified for action by the internal and external auditors for consideration by the Finance Committee.

3 Annual estimates (budget) and forward planning

3.1 Each budget holding committee (if any) shall review its five-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 November, 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 committees and Full Council.

3.3 The council shall consider annual budget proposals in relation to the council's five- 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.

3.6 The Council will review and revise its Medium-Term Financial Strategy following the budget process.

4 Budgetary control and authority to spend

4.1 The Clerk is authorised to incur expenditure, and delegate authority to officers within the approved expenditure limits, within the approved budget. This will include, for example, the salaries and wages and any other expenses of staff employed within the approved establishment, repairs and maintenance of buildings, grounds and equipment, normal day-to-day requirements of the council including minor works, supplies and replacement of equipment. Approved expenditure limits are:

(a) Any proposed capital or revenue expenditure over £10,000 must be subject to Full Council approval regardless of it being financed from a previously approved budget.

(b) Any proposed capital or revenue expenditure up to and including £10,000 may be approved by a duly delegated committee of the council from a previously approved budget.

(c) Supplies and services costing £5,000 or less, either capital or revenue, may be ordered by an authorised officer from a previously approved budget subject to the receipt of quotations where applicable or other requirements of the Procurement Policy.

Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk.

4.2 Contracts may not be disaggregated to avoid controls imposed by These Regulations.

4.3 Except as provided below no expenditure may be incurred that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of Full Council. Expenditure on the following may be incurred without further approval:

(a) to meet increases in costs of salaries and other authorised expenses arising as a result of awards by a national negotiating body;

(b) to meet unavoidable increases in the cost of day-to-day items included in the estimates;

(c) the Clerk may incur expenditure on behalf of the Council which is necessary to cover the cost of major repairs urgently needed to prevent damage to, or deterioration of, premises, or to remove danger, or any unforeseen purpose which they are satisfied that delay would be detrimental to the best interest of the Council whether or not there is any budgetary provision for the expenditure, subject to a limit of £20,000. The Clerk shall report such action to the chair as soon as possible and to the Council as soon as practicable thereafter.

(d) Claims which by statute have to be met, including any County Court Judgement.

(e) fund transfers within the councils banking arrangements up to the sum of £25,000, provided that a list of such payments shall be submitted to the next appropriate meeting of the Finance Committee.

(f) In addition to the provision in paragraph (c) above, any action under this financial regulation shall be reported to the next meeting of the committee concerned and to the Finance Committee.

4.4 Except as provided in regulation 4.5 below, during the budget year, and with the approval of Full 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').

4.5 The Clerk is authorised to approve virements between existing approved budget headings where the overall control total remains the same provided that:

(g) no policy issues are contravened

(h) no virements between committees are approved

(i) no virements between capital and revenue are approved

(j) no virements affecting earmarked reserves are approved

(k) a report on any virements is presented retrospectively to the appropriate committee at the first available opportunity.

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

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

4.8 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.

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

4.10 The RFO shall regularly provide the Finance Committee with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose, "material" shall be in excess of 15 per cent of the budget or £500, whichever is greater.

4.11 Changes in earmarked reserves shall be approved by Full 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 Full Council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency.

5.2 The RFO shall prepare a schedule of payments for ratification, forming part of the agenda for the meeting and present the schedule to the Finance Committee. The Finance Committee shall review the schedule for compliance and, having satisfied itself shall ratify the payments as appropriate by a resolution of the Finance Committee. A detailed list of all payments shall be disclosed in accordance with the council's policies relating to the Local Government Transparency Code. 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, in accordance with suppliers terms or otherwise within 30 days.

5.5 Members are subject to the LGA 2020 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.

5.6 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.

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

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 regulation 5 above (banking arrangements and authorisation of payments), Full Council, a duly delegated committee or, if so delegated, the town clerk or RFO shall give instruction that a payment shall be made.

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

1.1 Cheques or orders for payment may be presented for approval prior to the council or committee meeting.

6.6 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 Full Council or Finance Committee as made. The approval of the use of a fixed term direct debit by resolution of the council at contract renewal date.

Payment for certain items may be made by internet banking transfer provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories, are retained and any payments are reported to Full Council or Finance Committee as made.

6.7 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 in the office safe in a sealed dated envelope. This envelope may not be opened other than in the presence of two other members. 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 Full Council. This will not be required for a member's personal computer used only for remote authorisation of bank payments.

6.8 No employee or member 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.

6.9 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.

6.10 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.

6.11 Where internet banking arrangements are made with any bank, the RFO shall be appointed as the service administrator. The bank mandate approved by the council shall identify a number of members 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.

6.12 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.

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

6.14 Any corporate credit card opened by the council will be in the name of the Clerk, transactions checked weekly by the Clerk, 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.

6.15 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 up to £150 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept substantiating 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 Full Council or Finance Committee 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 Full Council or 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 member who can demonstrate a need to know;

(b) by the internal auditor;

(c) by the external auditor; or

(d) by any person authorised under the Local Audit and Accountability Act 2014, 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 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 Full Council. Termination payments shall only be authorised by Full Council.

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

8 Loans and investments

8.1 All borrowings shall be effected in the name of the council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Full 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 (such as hire purchase or leasing of tangible assets) shall be subject to approval by Full Council. In each case a report in writing shall be provided to the 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 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 Full Council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the council.

9.3 The Full 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 financial 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 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 chair and vice-chair of the council); and

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

(vii) In cases where genuine competition is not available because of the specialist nature of the work or goods, subject to a resolution of Council which embodies the reason for the exemption in accordance with regulation 18.2 below.

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

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

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

(e) Such invitation to tender shall state the general nature of the intended contract and the Clerk 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 order 28.4 (tender process for contracts for the supply of goods, materials, services or the execution of works) and shall refer to the terms of the Bribery Act 2010.

(h) When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a), the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £5,000 and above £1,000, the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, regulation 10.3 above shall apply.

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

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

12 Payments under contracts for building or other construction works

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

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

12.3 Any variation to a contract or addition to or omission from a contract must be approved by the council and the Clerk 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 £5,000.

14.3 No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of Full Council, together with any other consents required by law. In each case a report in writing shall be provided to the 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 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.

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

15.3 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.

15.4 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 shall prepare, for approval by Full 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 Regulations.

18.2 The council may, by resolution of the council duly notified prior to the relevant meeting of the council, suspend any part of These 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 the council.

Newmarket TOWN COUNCIL

RISK MANAGEMENT SCHEME

Adopted by Full Town Council – 27th March 2023. Resolution: ?? (F/21/01.13.01 Recommendation)

Risk Management Strategy

Introduction

This document sets out the framework on which risk management processes at Newmarket Town Council are based. This framework should assist in ensuring that a consistent approach is taken across the Council for the identification, assessment and evaluation of risks, and for ensuring that actions are proportionate to identified risks, thereby efficiently and effectively utilising resources and maintaining a balance between risks and controls. Risk management will strengthen the ability of the Council to achieve its objectives and enhance the value of services provided.

Risk – '*Risk is the combination of the probability of an event and its consequence. Consequences can range from positive to negative'.*

Risk Management - *'Process which aims to help organisations understand, evaluate and take action on all their risks with a view to increasing the probability of success and reducing the likelihood of failure.'* [Institute of Risk Management (IRM)]

Risk management is an essential feature of good management and applies to all aspects of the Council's business.

There is an Audit requirement under the Accounts and Audit (England) Regulations 2015 s.3 to establish and maintain a systematic strategy, framework and process for managing risk. Risks and their control will be collated in a Risk Register. A statement about the system of internal control and the management of risk will be included as part of the Annual Statement of Accounts and summarised in the Council's Business Plan.

Implementing the strategy involves identifying, analysing/prioritising, managing and monitoring risks.

Risk Types

Strategic Risk - long-term adverse impacts from poor decision-making or poor implementation. Risks causing damage to the reputation of the Council, loss of public confidence, or in a worse case statutory intervention.

L – Likelihood, I – Impact. (Risks rated as – Low – 1, Medium – 2, High – 3) multiply the likelihood x the impact ratings

Compliance Risk - failure to comply with legislation, or laid down procedures or the lack of documentation to prove compliance. Risks exposure to prosecution, judicial review, employment tribunals, inability to enforce contracts etc.

Financial Risk - fraud and corruption, waste, excess demand for services, bad debts. Risk of additional audit investigation, objection to accounts, reduced service delivery, dramatically increased Council tax precept levels/impact on Council reserves.

Operating Risk - failure to deliver services effectively, malfunctioning equipment, hazards to service users, the general public or staff, damage to property. Risk of insurance claims, higher insurance premiums, lengthy recovery processes.

Not all these risks are insurable and for some the premiums may not be cost-effective. Even where insurance is available, money may not be an adequate recompense. The emphasis should always be on eliminating or minimising risk. Risk can be connected to opportunities as well as potential threats.

Risk Identification – Identifying and understanding the hazards and risks facing the Council is crucial if informed decisions are to be made about policies or service delivery methods. The risks associated with these decisions can then be effectively managed.

Risk Analysis –Identified risks need to be systematically and accurately assessed using proven techniques. Analysis should make full use of any available data on the potential frequency of events and their consequences.

Risk Prioritisation - An assessment should be undertaken of the impact and likelihood of risks occurring, with impact and likelihood being scored Low (1), Medium (2) and High (3). The scores for both impact and likelihood are scored in this manner. Risks scoring 6 and above will be subject to detailed consideration and preparation of a contingency/action plan to appropriately control the risk.

Risk Control – Risk control is the process of taking action to minimise the likelihood of the risk event occurring and/or reducing the severity of the consequences should it occur. Typically, risk control requires the identification and implementation of revised operating procedures, but in exceptional cases more drastic action will be required to reduce the risk to an acceptable level.

Options for control include:

- Tolerate **-** documenting a conscious decision after assessment of areas where the Council accepts or tolerates risk.
- Treat - loss control measures are implemented to reduce the impact/ likelihood of the risk occurring;
- Transfer – the financial impact is passed to a third party or by way of insurance. This is good for mitigating financial risks or risks to assets;
- Terminate – the circumstances from which the risk arises are ceased so that the risk no longer exists.

L – Likelihood, I – Impact. (Risks rated as – Low – 1, Medium – 2, High – 3) multiply the likelihood x the impact ratings

Risk Register –Details on the impact and likelihood matrix are included below. Health and Safety risks are assessed in a similar manner but are assessed, recorded and managed separately to the matrix below.

Risk Monitoring – The risk management process does not finish with putting any risk control procedures in place. Their effectiveness in controlling risk must be monitored and reviewed. It is also important to assess whether the nature of any risk has changed over time. The information generated from applying the risk management process will help to ensure that risks can be avoided or minimised in the future. It will also inform judgements on the nature and extent of insurance cover and the balance to be reached between self-insurance and external protection.

Roles and Responsibilities

<u>Councillors</u> – risk management is seen as a key part of the councillors' stewardship role and there is an expectation that Elected Members will lead and monitor the approach adopted. This will include: approval of the Risk Management Strategy; consideration of the Risk Assessment Matrix.

<u>Proper Officer and Responsible Financial Officer</u>- will ensure that Risk Management is an integral part of any service review process, ensure that recommendations for risk control are detailed in service review reports and will lead in developing and monitoring Performance Indicators for Risk Management.

<u>Project Officers and Service Managers</u> – when developing projects or recommending service changes will ensure that risks are identified and the measures to eliminate or control risks are documented in agenda reports/briefing papers to be considered by Council and committees.

<u>Employees</u> – will undertake their job within risk management guidelines ensuring that the skills and knowledge passed to them are used effectively.

Role of Internal Audit – the Internal Audit Team provides an important scrutiny role carrying out audits to provide independent assurance to the Council. Internal Audit assists the Council in identifying both its financial and operational risks and seeks to assist the Council in developing and implementing proper arrangements to manage them, including adequate and effective systems of internal control to reduce or eliminate the likelihood of errors or fraud.

Training – Risk Management training will be provided to key staff. Councillors will receive appropriate briefings.

L – Likelihood, I – Impact. (Risks rated as – Low – 1, Medium – 2, High – 3) multiply the likelihood x the impact ratings

Risk Assessment and Management (Financial & Business). Reviewed March 2023.

1. RISKS: Financial - Income

	Low			Medium			High		
RISK LEVEL	1	2	3	4	5	6	7	8	9

Activity	Risk Identified	L	I	RISK	Management of Risk	Action	By Who	By When
Precept	Not Submitted Not Paid by District Council Adequacy of Precept Adequacy of Budget provision	L L L L	H H H H	3 3 3 3	Full TC Minute & Diary to forward request to District. Check and Report if not received by end of April Calculated on need after other income taken from estimated expenditure Each committee drafts budget in October and continues to assess and evaluate need to January. Proposed budgets to F&P and Council with explanatory notes. Budgets discussed in public meetings	Diary Diary/Bank Statement Full consultation with committees, based on Strategy. Draft budget on Accountancy system. Ensure all expenditure accounted for. Ensure previous year's actual figures considered. Use RFO, & Proper Officer.	RFO	ongoing
Responsible Financial Officer	Requirement to maintain permanent, experienced RFO	L	M	2	In-house training & knowledge sharing.	Produce documentation of procedural processes	RFO	June 24
Funds to repay PWLB loans	Adequate provision in Budget	L	M	2	Accounted for when drawing up the draft budget.	Ensure adequate budget provision made for future years	RFO	ongoing
Charges from Severals Pavilion	Set realistic budget income level	M	M	4	Manage charges to ensure optimum use of Pavilion	Events Manager to build strategy to increase bookings	EM	ongoing
Charges Cemetery	Plot Allocation Receipt of fees	M	M	4	Outsourced to West Suffolk. Risk managed by West Suffolk.	Put monitoring in place of SLA quarterly burial income & expenditure	RFO	Quarterly
Charges Allotments	Below Budget prediction	L	L	1	From Associations, so predictable.	Need to monitor to ensure receipt. Invoiced in January annually	RFO	February

L – Likelihood, I – Impact. (Risks rated as – Low – 1, Medium – 2, High – 3) multiply the likelihood x the impact ratings

RISKS: Financial – Income (continued)

RISK LEVEL	Low			Medium			High		
	1	2	3	4	5	6	7	8	9

Activity	**Risk Identified**	**L**	**I**	**RISK**	**Management of Risk**	**Action**	**By Who**	**By When**
Investment Income	Adequacy to meet Budget prediction	L	M	2	Reviewed annually at year end.	Keep under review. Action investment strategy.	RFO	ongoing
Grant for Public Toilets	Below budget prediction	L	L	1	Regular contribution from District Council received of £3,300	Need to monitor to ensure receipt. Invoiced annually in April	RFO	ongoing
Income from Memorial Hall	Sufficient income to cover costs.	M	L	2	Manage charges to ensure optimum use of Memorial Hall, Chamber & EC Room. Set realistic budget of expenditure.	Retain Events Manager and ensure that income is reviewed monthly at Community & Leisure Services Committee	EM / RFO	Monthly
VAT Claim	Lack of VAT reclaim	L	M	2	In accordance with Financial Regulations. Claim paid directly in to Council's bank account and noted as receipt in cashbook. Reclaims on quarterly basis.	Finance & Policy Committee to scrutinise to ensure receipt	RFO	Quarterly
Administration of Accounts	Receipt arrangements. Invoices may not be sent out in timely manner or not at all.	M	H	6	Internal controls in accordance with Financial Regulations. Receipts currently entered weekly by RFO. Invoices prepared in accordance with procedures. Event Manager prepares booking invoices monthly.	Finance & Policy committee to review aged debtors report and balance sheet monthly.	EM / RFO	Monthly
Handling cash from events / petty cash	Misappropriation of funds (events)	L	H	3	Cash should be handled by 2 people, recorded in paying-in book and relevant Cashbook and banked asap. Adequate fidelity insurance in place.	Review operating procedure.	RFO	Annually
	Petty Cash	L	M	2	Allowed to sum of £150, renewed as required. Each cheque signed by 2 signatories. All petty cash expenditure is recorded in Petty Cash monthly spreadsheet and CB2. Balanced monthly.	Review operating procedure.	RFO	

L – Likelihood, I – Impact. (Risks rated as – Low – 1, Medium – 2, High – 3) multiply the likelihood x the impact ratings

2. Risks: Financial - Expenditure

RISK LEVEL	Low			Medium			High		
	1	2	3	4	5	6	7	8	9

Activity	Risk Identified	L	I	RISK	Management of Risk	Action	By Who	By When
Salaries	Inadequate funding for salaries & costs Wrong pay rate, hours or deductions.	L L	M L	2 1	Posts fully costed. Budget accurately set. Check PAYE calculations Systems in place for recording rates of pay, hours and calculation of deductions. Undertake manual checks when inputting data	Review all salaries and conditions of service. Maintain realistic HR EMR Operating Procedure in place, with TC undertaking check of monthly payroll figures and signing to indicate completed.	TC / RFO	Monthly
Direct Costs and Overhead expenses	Goods not supplied Invoice incorrectly calculated Payment to wrong party	L L	M M	2 2	Purchase order system in place. Goods/services checked against orders Check arithmetic and against purchase order Invoice initialled by signatories.	Review operating systems as necessary	RFO / Admin	Ongoing
Grants	Power to Pay Agreement of Council to pay Cheque / Bank Transfer Value for Money Work not done	L L L M M	M L L M M	2 1 1 4 4	NTC holds General Power of Competence (GPC) until May 2023 Approval at council/committee meeting Signatory / online authorisation by 2 signatories Review merits before approval Require feedback from organising body Grants EMR and Grants Policy in place	Maintain GPC. Ensure qualified member of staff & confirmation by FTC. Resolution shown in the minutes (Clerk to become qualified ASAP with confirmation at FTC) Prioritise in accordance with Strategic Objectives. Pay on completion, on invoice/receipt	TC / RFO	June 2023 Ongoing
Election Costs	Invoiced at agreed rate. Maintain EMR for 4-year & casual	L	M	2	Accrue annually into EMR Elections	Monitor EMR to ensure funds for full and by-elections	RFO	ongoing
VAT Payment	VAT analysis & payment not made on time	M	L	2	All items in cash book. Payment for authorisation sheet. Payments up to date.	Verify, pay after monthly accounts.	RFO	Quarterly
Reserves General	Adequacy	L	M	2	Consider at budget setting, set at 25% of net turnover	Revise medium term financial plan to build general reserves and investment strategy	F&P	Ongoing

L – Likelihood, I – Impact. (Risks rated as – Low – 1, Medium – 2, High – 3) multiply the likelihood x the impact ratings

Risks: Financial – Expenditure (contd)

RISK LEVEL 1 2 3 4 5 6 7 8 9

Activity	Risk Identified	L	I	RISK	Management of Risk	Action	By Who	By When
Reserves Earmarked	Adequacy	L	M	2	Consider at budget setting and year end	Assess against Strategy.	RFO	Ongoing
Assets	Loss, damage etc. Risk to third party	M M	M M	4 4	Regular inspections, update insurance and register. Review adequacy of public liability insurance Safety inspections	Complete full inspection of assets and inventory Premium excess amount to be researched.	TC TK	Annually June 23 Ongoing
Staff	Loss of key personnel Fraud by staff	L L	H H	3 3	Hours, health, stress, uncertainty, conditions etc. Fidelity guarantee insurance. Monitoring by TC/ RFO. Regular financial reports to committees, councillors have authority to pay.	Council to review terms and conditions and member-officer roles. Ensure that Performance Management system followed. Regularly review and monitor systems of internal control.	TC TC/ RFO	Ongoing
Borrowing	Authority to borrow	L	M	2	Authority from full Council and application to PWLB	Ensure adequate provision in future Budgets	RFO	Annually
Legal Powers	Illegal activity or payment	L	H	3	Education of members as to their legal powers. Maintain General Power.	Put training in place for councillors.	TC	Ongoing
Financial Records	Non-standard or non-compliant records	L	M	2	Regular internal audit; interim and year end. Regular expenditure/income reports to F&P Committee	Continue system of regular review and internal audit.	RFO	Ongoing
Medium Term Financial Plan	Need to plan for longer term	L	L	1	4-yearly renewal.	Maintain MTFS linked to Strategy. Annual review.	TC	Annual
Expenses	Misappropriation	L	H	3	Staff & councillor expenses managed by Proper Officer/RFO. Mileage and eyecare expenses authorized in advance. Raised through expenses claim form. Councillors' expenses recorded in Ledger. Paid via Petty Cash system or electronic transfer; approved by Chair of F&P Ctte.	Ensure signatories do not authorize their own expenses.	TC / RFO	Ongoing
Credit cards	Misuse by holders	M	M	4	Credit card for use by staff as required. CB4 balanced with Credit Card statement and checked monthly. Monitored by TC.	Maintain a check on credit card limit.	RFO	Monthly / Annually Ongoing

L – Likelihood, I – Impact. (Risks rated as – Low – 1, Medium – 2, High – 3) multiply the likelihood x the impact ratings

3. Risks: Strategic

RISK LEVEL	1	2	3	4	5	6	7	8	9

Activity	**Risk Identified**	**L**	**I**	**RISK**	**Management of Risk**	**Action**	**By Who**	**By When**
Grants	If Grant Scheme not linked to strategic priorities	M	M	4	Grants given to certain community projects in accordance with council strategy.	Grant process ensures risk is managed.	Council/ Cttee	Ongoing
Provision of existing Services	Unable to afford or deliver	M	M	4	Provision included in budget. Review best means of provision.	Need to be in accordance with Strategy & be included in Business Plan. Risk assessment & full costing of proposals	RFO / TC	Ongoing
Additional functions in future	The needs & wishes of town not being fulfilled by other organisations.	M	M	4	Plan to free up money from outsourcing and look at priorities. NTC evaluating if it can provide.	Need risk assessment on new functions and allocate resources. Community Self-Help Scheme for High Street weed-killing by NTC. TC to consider proposals to fill any gaps.	Council/ Cttee TC	Ongoing April 2023
Neighbourhood Plan & Council Strategy	Lack of clear direction & allocation of resources Unable to implement strategy	M M	L L	2 2	P&A Committee formed. Review NNP document to keep relevant for 2025. NNP Working Group meeting monthly; this writing team meeting more frequently. Consultations with stakeholders taking place. .	Quarterly P&A Ctte meetings on schedule. Referrals to relevant committees as necessary.	RFO	Ongoing 2025

L – Likelihood, I – Impact. (Risks rated as – Low – 1, Medium – 2, High – 3) multiply the likelihood x the impact ratings

4. Risk: Operational

RISK LEVEL	1	2	3	4	5	6	7	8	9

Activity	Risk Identified	L	I	RISK	Management of Risk	Action	By Who	By When
Insurance Cover for Council	Risk to finances, staff and third parties if inadequate cover. Action taken against Council by employee or third party	M	H	6	Buildings/ Land/ Allotments/ Cemeteries/bus shelters etc. Vehicles & Plant Contents Equipment Fidelity Theft Personal Injury (Councillors & Officers) Public Liability Slander/Libel Employer Liability External Events	Monitor cover and update as necessary, particularly in light of outsourcing. Clarify liabilities Check policy excess.	TC / RFO	Annually
Security	Risk to: 1: Staff 2: IT 3: Buildings	 L L L	 H H H	 3 3 3	 Key holding procedures. Backup files offsite, password protection Maintain security of building, alarms, fire safety	Review all procedures as necessary. Abbey Security for night-time/weekend security N-CIS contract for support & backup	TC	Ongoing
Regular maintenance of assets	Risk to staff & third parties of loss or damage	L	M	2	Annual Business Risk Up to date Assessments Adequate legislative safety checks of assets	Monitor and review assessments. And H&S procedures and processes	DTC	Annually Ongoing
Asset Register	Risk if assets not properly recorded & valued	L	M	2	Asset Register,	Review and update. Add maps and photographs; cross ref to insurance schedule.	TC	Ongoing
Council Liability	Non-compliance with laws 1. Public 2. Employer 3. Employee Indemnity	L	M	2	Policies kept relevant. Internal audit checks adequate levels of cover.	Monitor & review policies and adequate insurance levels.	TC	Ongoing

L – Likelihood, I – Impact. (Risks rated as – Low – 1, Medium – 2, High – 3) multiply the likelihood x the impact ratings

5. Risk: Operational (contd)

RISK LEVEL	1	2	3	4	5	6	7	8	9

Activity	**Risk Identified**	**L**	**I**	**RISK**	**Management of Risk**	**Action**	**By Who**	**By When**
Employment and Terms of Conditions	Potential dispute due to non-compliance with policies and legislation	**L**	H	**3**	All staff have an up-to-date contract of employment and job description; with T&Cs in Staff Handbook.	Ensure any new staff are issued with contract and job description. Review JD through Performance Management Scheme; assisted by HR consultants. Review handbook and policies; implement any changes in legislation.	TC / HR Committee	Ongoing
Duty of Care	Duty of care to visitors, staff and councillors not fulfilled	M	H	6	Adequate insurance, risk assessments and action plans. Dignity at Work Policy. C&R compliance. Respond to issues in timely fashion.	H&S risk assessments carried out regularly & recommendations actioned	TC	Ongoing
Health and Safety	Harm to:- 1: Members 2: Employees 3: Public 4: Contractors	M	H	6	Undertake regular safety risk assessments both general and specialist. Monitor health and safety policies and implement safe working procedures.	External health and safety expertise bought in to advise and support. Regular training of staff and review of procedures	TC	Ongoing
Town & Country Planning	Adverse effect on the town and on community amenities if the Town Council fails to respond to Planning applications or Local Plan consultations	L	M	2	Council responds through Development & Planning Committee (meets fortnightly) or Full Town Council for major applications.	Planning lists compiled by administrative staff and issued with agendas, allowing applications to be considered in advance of meetings. Extension of time sought should a consultation deadline fall before relevant meeting.	TC / Admin	Ongoing

L – Likelihood, I – Impact. (Risks rated as – Low – 1, Medium – 2, High – 3) multiply the likelihood x the impact ratings

Risk: Operational (contd)

RISK LEVEL	1	2	3	4	5	6	7	8	9

Activity	**Risk Identified**	**L**	**I**	**RISK**	**Management of Risk**	**Action**	**By Who**	**By When**
Training	Lack of knowledge of regulations, legislation or good practice	M	M	4	Through recognition of training needs and development of annual training & development plans Access to relevant professional bodies (NALC, SALC, SLCC), health and safety advisors.	New members to attend SALC "New Councillor" training and to be issued joining pack with council policies and relevant documents during induction process. Cross ref: Legal Power Staff training needs identified through Performance Management scheme.	TC	Ongoing
Freedom of information	Requests not responded to within specified time limits	L	H	3	FOI policy and Register in place. Seek advice from Monitoring Officer or SALC as required	Action any FOI requests in accordance with policy.	TC	Ongoing
Governance Documents	Policies not up to date, failing to account for changes in legislation/ good practice.	M M	M M	4 4	Review schedule of policies in place	Review as necessary	TC	Ongoing
Press releases	Failure to comply with legislation and good practice	M	M	4	Adopted Publicity Code	Act in accordance with policy. Proactive press releases.	TC	Ongoing
Data Protection	Insecurity of data:- 1. Intentional leaks by staff/councillors 2. Digital data / cyber attacks 3. Non-compliance with GDPR and Data Protection Act legislation	M	H	6	Confidential documents are securely destroyed. Council computers are password protected and have anti-virus software. The Council is registered with the Information Commissioner. Councillors use "newmarket.gov.uk" e-mail addresses	Continue to outsource IT support for expertise. Ongoing awareness training for staff and councillors on regulations.	TC	Ongoing

L – Likelihood, I – Impact. (Risks rated as – Low – 1, Medium – 2, High – 3) multiply the likelihood x the impact ratings

Risk: Operational (contd)

RISK LEVEL	1	2	3	4	5	6	7	8	9

Activity	**Risk Identified**	**L**	**I**	**RISK**	**Management of Risk**	**Action**	**By Who**	**By When**
Byelaws	That any intended byelaw is not lawfully implemented	L	L	1	Not applicable at present, should any action be needed seek legal advice	Act in accordance with advice given Look into council-owned areas.	TC	Only if needed
Archiving documents	Non-compliance with security and statutory retention periods	M	M	4	Needs to be in accordance with a document retention policy and GDPR.	Review documents as necessary.	TC	Ongoing
Public Access	Public not able to safely access services according to need.	L	M	2	Services available at stated times. Subject to relevant health and safety inspections	Monitor and review	TC	Ongoing
Contracts (1) - External	Compliance with legislation and Town Council policies	M	M	4	External Contracts policy in place.	Act in accordance with policy Prepare specification, determine on price and quality and enable monitoring and feedback mechanisms	TC	Ongoing
Contracts (2) – Service Level Agreements	Risk to performance, cost and reputational damage if not properly monitored	M	M	4	Implement monitoring provision	Monitor against specification and price. Ensure channels for regular review and feedback	TC	Ongoing

5. Risk: Compliance

RISK LEVEL	1	2	3	4	5	6	7	8	9

Activity	**Risk Identified**	**L**	**I**	**R**	**Management of Risk**	**Action**	**By Who**	**By When**
Legal Powers	Not having legal power to undertake activities	L	L	1	Council to retain General Power of Competence, with two thirds of elected Members and CiLCA qualified Clerk.	Council resolution taken to confirm eligibility Review at next relevant annual meeting (that which takes place in a year of ordinary elections of town councillors)	TC	Ongoing

L – Likelihood, I – Impact. (Risks rated as – Low – 1, Medium – 2, High – 3) multiply the likelihood x the impact ratings

Minutes	That minutes are not accurate and legal	L	H	3	Decisions of Council and committees recorded as resolution or recommendation. Approved at following meeting, adopted at Council. Minutes in loose form with numbered pages. Each page initialled by Chairman. Experienced Minute Clerk.	Governed by Standing Orders – act in accordance with policy.	TC	Ongoing
	Loss of Minutes	L	H	3	Minutes and agendas are held on the website, with hard copies held and archived at the Memorial Hall. Electronic copies also saved and backed up electronically.	Ensure electronic files are regularly backed up and minutes posted to website in timely fashion.		
	Lack of transparency	L	M	2	Available in office and on Website	Draft minutes posted to website, replaced as final version once signed.		
Minutes - Confidential Matters	Confidentiality not maintained when required (usually legal, commercially sensitive or staffing matters) or GDOR / Privacy	L	H	3	Confidential matters discussed following a resolution to close a meeting in accordance with Standing Orders, stating reason.	Any decisions taken should be shown in public minutes, with wording appropriate to maintain any confidentiality required.	TC	Ongoing
Members Interests	Non-identification of conflict of interest by council members	M	L	2	Update declarations of interest Record any declarations in the minutes Adopted LGA 2020 Code of Conduct	Issue prompts to councillors to update their interests and ensure accessible through the council website.	TC / Cllrs	Ongoing
Councillor Declarations	Declarations not accurate or legal	M	H	6	NTC website maintains link to WSC website page Seek advice from monitoring officer if needed	Review & update as required. Training requirement for councillors.	TC	Ongoing
Dispensations	Non-compliance with legislation	M	M	4	Standing Orders to outline the procedure	Follow process and review as needed	TC	Ongoing

Risk: Compliance (contd)

RISK LEVEL	1	2	3	4	5	6	7	8	9

Activity	**Risk Identified**	**L**	**I**	**R**	**Management of Risk**	**Action**	**By Who**	**By When**
Budget & Precept	That these are not set in accordance with legislation	L	H	3	Final budget and precept set at Full Town Council agreed by resolution.	Ensure the resolution is shown in the minutes	TC / RFO	Annually
Accounts & Annual Return	Not acting in accordance with Financial Regulations Failure to achieve a satisfactory annual return	L	H	3	Regular financial reports to committee Financial Regulations and Internal Controls reviewed annually	Act in accordance with Financial Regulations Internal audits (annual & interim)	TC / RFO	Ongoing

L – Likelihood, I – Impact. (Risks rated as – Low – 1, Medium – 2, High – 3) multiply the likelihood x the impact ratings

Website	Not compliant with Transparency Code Not compliant with Accessibililty Code	L	M	2	Website redesigned to allow compliance and kept updated.	New documents to be added in line with legislation. Staff trained to be able to undertake this.	TC	Ongoing
Code of Conduct	Not compliant with legislation & best practice	L	M	2	LGA Code of Conduct 2020 adopted. Dignity at Work Policy adopted. C&R signed up.	Review when model codes updated Training for councillors	TC	Ongoing
Agendas and Notices	Not complying with legislation	L	H	3	Follow legislation and adopted practices.	Review & follow process	TC	Ongoing
Freedom of Information	Non-compliance	L	M	2	Follow legislation, allow request by letter/email. Keep Register.	Review process and ensure staff can administer	TC	Ongoing
Publication Scheme	Non-compliance	L	M	2	On website	Review Publication Scheme and Information Guide. Update on Website.	TC	Ongoing
Data Protection	Non-compliance	L	M	2	Operational procedures in place. Current registration with ICO in place. Details on website.	Monitor how data is stored, made available and disposed of. Follow guidance. Cross ref: Data Protection (operational)	TC	Ongoing

Risk: Compliance (contd)

RISK LEVEL	1	2	3	4	5	6	7	8	9

Activity	**Risk Identified**	**L**	**I**	**R**	**Management of Risk**	**Action**	**By Who**	**By When**
Statutory Governance Documents	Not compliant with legislation or current best practice	L	M	2	Standing Orders, Financial Regs. Scheme of Delegation to Officers.	Adopt and review annually.	TC	Annually
Internal & External Audits	Failure to undertake Internal Audit Non-compliance with audit requirements	L L	H H	3 3	Regular Interim & Year End Internal Audit visits Requirement in Financial Regs (and legislation) that Full Council must agree response to each recommendation.	Internal auditor appointed and reviewed regularly. Response to IA included in yearly planning.	RFO TC	Ongoing

L – Likelihood, I – Impact. (Risks rated as – Low – 1, Medium – 2, High – 3) multiply the likelihood x the impact ratings

Councillors	Acting inappropriately and beyond their legal boundaries	M	H	6	TC responsible for ensuring Acceptance of Office signed and LGA Code of Conduct 2020 given to councillors. Councillors responsible for completing and returning declaration of interest forms (to include notification of any updates) and declaring these at meetings Dignity at Work Policy. C&R statement. TC provides advice on legality of resolutions/actions.	Training for new and inexperienced councillors.	TC TC	Ongoing
	Lack of transparency	L	H	3	Declaration of interest forms displayed on WSC website with link from NTC website.	Declarations & website updated as required .	TC	
	Lack of membership/quorum	L	L	1	Attendance and apologies recorded for meetings. Care taken over quorum.	Town Clerk responsible for notifying member casual vacancies to WSC and advertising in accordance with legislation.		
	Inexperienced councillors	M	M	4	Training and mentoring	Provide training and mentoring.		

L – Likelihood, I – Impact. (Risks rated as – Low – 1, Medium – 2, High – 3) multiply the likelihood x the impact ratings

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Terms of Reference and Delegation

Scheme of Delegation to Officers

Newmarket Town Council

Document Number NTC2.4

CONTROLLED DOCUMENT

This document is uncontrolled when downloaded or printed. The controlled copy is the electronic copy maintained in the Constitution Section of the Newmarket Town Council website.

Document Type	Terms of Reference and Delegation
Document Reference:	NTC2.3n
Document Purpose	To detail the delegated powers of council officers.
Standards & Legislation	Local Government Act 1972
Author(s):	Douglas Hall, John Harvey
Approved by:	Finance and Policy Committee
Approved date:	2023-03-20
Adopted by:	Newmarket Town Council
Adopted date:	2023-03-27
Review date:	2024-03-31
Version Number:	NTC 2.4

Version Control and Revision Information

1	First published			2021-03-21
Version	Paragraph	Description of change	Resolution	Date

DEFINITIONS

Certain terms are used throughout these terms of reference and delegation. These terms and their definitions for the purposes of these standing orders are set out below.

“Council” shall mean NEWMARKET TOWN COUNCIL unless otherwise indicated.

“Estimates” shall mean the revenue estimates approved by the council.

“Responsible Financial Officer” shall mean the person appointed by the council to be responsible for their financial affairs under the Local Government Act 1972 §151. Unless otherwise directed, this will be the Town Clerk.

“Town Clerk” shall mean the person responsible for implementing the decisions and acting as the Proper Officer, appointed by the council under the Local Government Act 1972 §112(1).

PREAMBLE

The delegations in this document are subject to any limitations imposed by law, the budget and the council's Standing Orders and Financial Regulations.

Grant of a delegated power does not imply any budget provision for the exercise of that power or the consequences of such exercise.

The Authorised Officer referred to is the least senior member of staff who may exercise that delegated power. Every officer more senior in the Council's staffing structure including the Town Clerk shall also enjoy the same power.

The Town Clerk may withdraw a delegated power from an officer for such period of time as they consider appropriate.

DELEGATIONS

1. Staffing Matters

Function		Authorised Officers
1.1.	To appoint staff below the level of the Deputy Town Clerk if there is an approved budget for the vacant post.	• Town Clerk.
1.2.	To engage temporary staff as and when required within the estimates.	• Town Clerk.
1.3.	To authorise overtime working for staff within the estimates.	• Town Clerk.
1.4.	The approval of individual salary gradings within any job evaluation grading structure approved by the Council.	• Town Clerk.
1.5.	The approval of financial allowances to staff for travelling, subsistence, relocation expenses, telephone and car allowances, including variations to local terms to reflect variation in nationally agreed schemes or in line with inflation.	• Town Clerk.
1.6.	The granting of long service awards; the award of increments within salary grades following the criteria of the relevant conditions of service.	• Town Clerk.
1.7.	The exercise of disciplinary powers over staff, including the power to immediately suspend and to dismiss.	• Town Clerk.
1.8.	On the recommendation of a Doctor following a medical examination of the individual, to authorise the retirement of staff on the grounds of permanent ill-health.	• Town Clerk.

2. Corporate and Miscellaneous

Function	Authorised Officers
2.1. In consultation with the appropriate ward members and Chair of F&P committee, to submit comments and/or objections on planning and licensing matters in circumstances where such matters are likely to be determined, under delegated powers or otherwise, before a meeting of the relevant committee or the council can be held to consider the matter(s).	• Deputy Town Clerk
2.2. To arrange all civic ceremonies and ancillary events in consultation with the mayor.	• Officers reporting to Town Clerk
2.3. To represent the council at any conference meeting or inquiry to which the council is invited unless the council has indicated otherwise and to exercise any voting rights conferred by corporate membership of any body.	• Officers reporting to Town Clerk
2.4. To offer training to councillors.	• Town Clerk
2.5. To appoint substitute Proper Officers as required so that the powers conferred on the Proper Officer can be exercised in the case of an emergency.	• Town Clerk
2.6. In the absence of the Town Clerk, to exercise any functions delegated to the Town Clerk.	• Deputy Town Clerk
2.7. To enter into contracts for the purchase and supply of goods and services for use in their respective services within the estimates.	• Officers reporting to Town Clerk
2.8. To hire plant from contractors and engage specialist sub-contractors.	• Officers reporting to Town Clerk
2.9. To sell surplus materials, vehicles, plant, equipment and goods, salvage scrap, and other waste.	• Town Clerk
2.10. To incur urgent expenditure in respect of any disaster within the Town Council's area until a meeting of the Council can be called and designate officers to carry out emergency functions.	• Town Clerk

3. Legal

Function	Authorised Officers
3.1. To instruct solicitors, counsel or agents to act on behalf of the council as required.	• Town Clerk
3.2. Subject to prior consultation with the mayor and relevant committee chair to take and defend proceedings in any court or tribunal.	• Town Clerk
3.3. Subject to prior consultation with the mayor and relevant committee chair (if available) to take all appropriate steps to secure the council's legal position in cases of urgency with regard to its assets or in aid of its statutory functions.	• Town Clerk
3.4. To issue notices and conclude agreements necessary to protect the council's assets or in aid of its statutory functions.	• Town Clerk
3.5. To authorise a member of the council's staff to appear on behalf of the council before the Magistrates' Court.	• Town Clerk
3.6. To act as, or nominate a member of staff to act as, Data Protection Officer, including levying charges for the provision of information.	• Town Clerk

4. Financial

Function	Authorised Officers
4.1. To operate the council's banking arrangements.	• Responsible Financial Officer
4.2. To pay salaries and allowances.	• Responsible Financial Officer
4.3. To pay all sums properly authorised as due.	• Responsible Financial Officer
4.4. To collect all income due to the council, including appropriate interest and costs.	• Responsible Financial Officer
4.5. To submit appeals against valuations of the council property.	• Responsible Financial Officer
4.6. To determine rates of interest in respect of any sums due where such interest is properly chargeable.	• Responsible Financial Officer
4.7. To make a compensatory payment of up to £200, or higher if sanctioned by the Finance and Policy Committee	• Responsible Financial Officer
4.8. To write off debts of up to £500 where the sum is considered irrecoverable.	• Responsible Financial Officer
4.9. To manage project expenditure within a tolerance of 10% and to notify the relevant committee if such tolerance is likely to be exceeded.	• Responsible Financial Officer
4.10. To manage expenditure and vire budgets within individual cost centres such that the overall cost centre budget is not exceeded. Where a cost centre budget is likely to be or has exceeded the budget then the officer shall notify the chair of the relevant committee and the chair of the Finance and Policy Committee.	• Responsible Financial Officer

5. Operational, Property and Technical/Engineering

Function	Authorised Officers
5.1. To make applications for all statutory consents necessitated by any approved council proposal or development.	• Town Clerk
5.2. Within the provisions of the capital and revenue estimates to incur expenditure to repair and maintain the buildings owned by the council.	• Town Clerk
5.3. To grant or refuse wayleaves and easements to utilities over, on or under the council's land.	• Town Clerk
5.4. Subject to any necessary approvals, to erect or authorise street furniture, including barriers, bus stops, signs, etc.	• Officers reporting to Town Clerk
5.5. To let and manage pitches for promotional activities and commercial activities.	• Officers reporting to Town Clerk
5.6. To manage events held in the Town.	• Officers reporting to Town Clerk

Proper Officer

Function	Authorised Officers
6.1. Where a statute, regulation or order confers functions or duties on the "Proper Officer".	• Town Clerk

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Item 11

Newmarket TOWN COUNCIL

Health, Safety and Facilities update for F&P 20 03 2023

prepared by Deputy Town Clerk

We are working towards ensuring legal compliance and minimising the risks and liability faced by Newmarket Town Council. This will help to ensure the H&S for all staff and also for all those that we have legal responsibility for.

Additional information about happenings since the previous report:

Memorial Hall/Garden

The General Risk Assessment and the Fire Risk Assessment have been updated after a review by our Health and Safety provider (including the pavilion).

Legionella risk assessments have been completed.

The electric van has finally arrived, and graphics have been added.

Lift services were undertaken and defects identified in the passenger lift. These have been rectified.

The chamber has had some renovation work – the ceiling beam had to be stripped back as the leaking water had caused extensive damage to the plaster. It was left to dry out and a plasterer came this week – repainting of the beam and top of the walls will be undertaken when the plaster has dried. The walls have a fresh coat of paint.

Downstairs corridor lighting has had some moving around as the ceiling lights are now not viable to repair – the parts are scarcer to find and becoming very expensive. The electrician has moved some fittings from other spots to keep the public area looking the same but they are likely to need replacing with different fittings as they fail.

Emergency lights in the main hall were inspected and replaced, as some had failed. This is a large undertaking as it requires bringing in an access tower.

The Fixed Wire 5 year testing has taken place at the Memorial Hall (other areas already complete). This identified a swathe of circuits requiring new RCBOs, which must be done as per recent legislation. A circuit board in the boiler room also requires replacing.

Quotes are being sought to inspect/service the stage lights and rigging.

A toilet cistern in a disabled cubicle was broken and had to be replaced.

The official opening of the refurbished play area took place. The 2 wheelchair-accessible benches were assembled and put out into the park.

Garden maintenance machinery has been serviced.

Severals/Pavilion

The external shutters had another repair after becoming damaged – the contractor believes they were closed onto an obstruction.

An external socket was installed for a food van to utilise to enhance the mobile cinema experience. Unfortunately, it was not popular and the vendor stopped attending after 4 days.

Cemetery

Another tent and camping gear popped up outside the cemetery in February. The PCSO made contact with the person concerned and gave assistance and directed them to support. The cemetery keeper packed up the empty equipment and has stored it should the occupant return to collect it.

The redecoration of the building housing the toilets and storeroom/cleaning cupboard has been completed.

New warning signs were erected on the gates on advice given to the cemetery keeper, stating that there may be machinery or open graves.

<u>Elsewhere</u>

The new solar-powered SID installation was attempted, but it was found that our existing poles were insufficient. A new pole is being installed by Suffolk Highways.

Houses have had a leaflet drop along Exning Road regarding parking on the grass/bulb planting. Windscreen notices have been prepared for a vehicle-targeted awareness campaign.

The Willie Snaith memorial bench was reinstated.

Newmarket
TOWN COUNCIL

Report to	**Finance & Policy Committee**
Subject	**Appointment of Internal Auditor for NTC**
Purpose	**Decision**
Classification	**Unrestricted**
Meeting date	**20th March 2023**
Item number	**12**
Written By	**Cathy Whitaker CLERK**

Summary: This report outlines a recommendation by the Clerk/RFO to continue with the appointment of Heelis and Lodge Ltd as the Internal Auditors for NTC.

1.	Introduction
a.	Heelis & Lodge took over NTC internal audit for the 2021/2022 financial year.
2.	Context
a.	Heelis & Lodge are a sector-specific audit company; independent and competent.
b.	The 2021/2022 interim and final audits were completed in a timely and efficient manner.
3.	Proposal/Options
a.	To continue to engage Heelis & Lodge for a further period of four years – to 2025/2026 financial year audit completion.
b.	To review for 2026/2027 auditor appointment.
4.	Financial/Resource Implications
a.	Fees are in line with sector equivalents for council size and provision is sufficient in the budget.
5.	Next Steps/Recommendations
a.	Approve onward engagement of Heelis & Lodge Ltd as NTC internal auditors to 2025/2026.

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Newmarket TOWN COUNCIL

INTERNAL CONTROL STATEMENT FOR YEAR ENDING 31 MARCH 2023

1. SCOPE OF RESPONSIBILITY

Newmarket Town Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The council is responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for the management of risk.

2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can, therefore, only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

3. THE INTERNAL CONTROL ENVIRONMENT

The Council:

The council reviews its obligations and objectives and approves budgets for the following year at its November to December committee meetings and at its meeting of the council approves the level of precept for the following financial year by January.

Newmarket Town Council has appointed a Finance & Policy Committee. The Committee meets on alternate months. Members of the Committee monitor progress against objectives, financial systems and procedures, budgetary control and carry out regular reviews of financial matters. The minutes of the meetings of the Committee are circulated to all members of the Council. The Chairman of the Finance and Policy Committee is appointed to have responsibility for monthly bank reconciliation checks.

The full council meets monthly and monitors progress against its aims and objectives at each meeting by receiving relevant reports from the Finance and Policy Committee via the Clerk and Responsible Finance Officer. The council carries out regular reviews of its internal controls, systems and procedures.

Clerk to the Council/Responsible Finance Officer:

The Council has appointed a Clerk to the Council who acts as the Council's advisor and administrator. The Responsible Financial Officer is responsible for administering the Council's finances. The Clerk is responsible for advising on the day-to-day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also provides advice to help the Council ensure that its procedures, control systems and policies are adhered to.

Payments:

All payments are reported to the council for approval. Two members of the council must authorise every payment. All authorised signatories are members of the Council. No officer of the Council can sign cheques. A report of all payments is provided to the Finance and Policy committee.

Newmarket TOWN COUNCIL

INTERNAL CONTROL STATEMENT FOR YEAR ENDING 31 MARCH 2023

Income:
All income is received and banked in the council's name in a timely manner and reported to the council.

Risk Assessments/Risk Management:
The council reviews its risk assessment annually, and regularly reviews its systems and controls.

Internal Audit:
The council appoints an independent and competent internal auditor who reports to the council on a half yearly basis on the adequacy of it's:

- Records
- Procedures
- Systems
- Internal control
- Regulations
- Risk management

External Audit:
The council's external auditors, submit an annual certificate of audit which is presented to the Council.

4. REVIEW OF EFFECTIVENESS
The council has responsibility for conducting an annual review of the effectiveness of the system of internal control, which should include a review of the effectiveness of internal audit. The results of that review must be considered by the Council, which should also approve the Statement of Internal Control.

Systems of Internal Control
The systems of internal control (attached as appendix 1) were reviewed by Finance and Policy committee on 20th March 2023 and adopted by full council on 27th March 2023.

Statement of Internal Control
This Statement of Internal Control, was approved by Finance and Policy Committee on 22nd April 2022.

Newmarket TOWN COUNCIL

Internal Controls

INCOME – CASH/CHEQUES/BACS

Procedure No:	PROCEDURE	CARRIED OUT BY	CHECKED BY
1.	Write out receipt for all cash and cheque income received	ADM/EM	RFO
2.	Mark appropriate Sales Ledger invoice with receipt no	ADM/EM	RFO
3.	If non-SL invoice (ie: Teadance revenue) mark appropriate Cash Pay-In Voucher with receipt no	EM	RFO
4.	All cash/cheques income to be entered onto Excel pay-in sheet & received into the Rialtas A/c System under the appropriate income nominal codes	RFO	INTERNAL AUDITOR
5.	All BACS income to be represented by a corresponding Remittance Advice or, in absence, a BACS receipt voucher & received into the Rialtas A/c System under the appropriate income nominal codes	RFO	INTERNAL AUDITOR
6.	Bank Reconciliations to be carried out throughout the month, with Final Reconciliation at month end	RFO	Chair of Finance Ctte
7.	Annual Precept: to be paid into current a/c by BACS by WSC at the end of April	RFO	INTERNAL AUDITOR

Newmarket TOWN COUNCIL

Internal Controls

EXPENDITURE – CURRENT ACCOUNT (CASHBOOK 1)

Procedure No:	PROCEDURE	CARRIED OUT BY	CHECKED BY
1.	Purchase Orders prepared against quotes for non-contract expenditure	ADMIN	RFO
2.	Invoices matched & checked against purchase order on receipt & prepared for weekly payment run	RFO	Two A/c signatories
3.	Entered into Rialtas A/c System under the appropriate nominal code	RFO	INTERNAL AUDITOR
4.	Payment run to be prepared for batch of invoices in Rialtas A/c System	RFO	INTERNAL AUDITOR
5.	BACS payments set up for the batch	RFO	Two A/c signatories
6.	Any cheques, DDs to be prepared as separate batches	RFO	Two A/c signatories
7.	Remittance Advices to be produced from Rialtas A/c System and emailed	ADMIN	RFO
8.	Final Bank Reconciliation at month end	RFO	Chair of Finance Ctte

Newmarket TOWN COUNCIL

Internal Controls

EXPENDITURE – PETTY CASH (CASHBOOK 2)

Procedure No:	PROCEDURE	CARRIED OUT BY	CHECKED BY
1.	A receipt must be obtained for all expenditure. A VAT receipt if appropriate	ALL STAFF	RFO
2.	Petty Cash Voucher to be completed for each receipt; Date, Staff Initials, Outlet Name, Details of goods/services, which area, price including VAT amount where relevant	RFO	INTERNAL AUDITOR
3.	Petty Cash Summary Excel Spreadsheet completed at month end with cashbox tally entered	RFO	INTERNAL AUDITOR
4.	Summary Excel totals entered into Rialtas A/c System under appropriate expenditure nominal codes.	RFO	INTERNAL AUDITOR
5.	Cheque written for petty cash amount to be withdrawn with a denomination listing & authorising letter for NatWest Bank (acting as agent for Unity Trust Bank)	RFO	Two a/c signatories
6.	Cashbook transfer completed on the Rialtas A/c System	RFO	INTERNAL AUDITOR
7.	Final Bank Reconciliation at month end	RFO	Chair of Finance Ctte

Newmarket TOWN COUNCIL

Internal Controls

EXPENDITURE – SALARIES (CASHBOOK 3)

Procedure No:	PROCEDURE	CARRIED OUT BY	CHECKED BY
1.	Employees to complete a monthly overtime sheet as necessary for authorisation	ALL STAFF	RFO / TC
2.	A monthly wages spreadsheet to be prepared detailing all staff gross pay and overtime if applicable	RFO	TC
3.	Wages are processed in the Moneysoft Payroll Manager software	RFO	INTERNAL AUDITOR
4.	Pensions are processed in the BandC People's Pension online system for DD payment	RFO	INTERNAL AUDITOR
5.	PAYE/NICs BACS payment set up	RFO	Two A/c Signatories
6.	Net Wages, PAYE/NICs, Pensions payments entered into Rialtas A/c System under the appropriate expenditure nominal codes	RFO	INTERNAL AUDITOR
7.	Salary Summary Excel spreadsheet completed & entered into the Rialtas A/c System as a Wages Control Account Journal	RFO	TC
8.	Final Bank Reconciliation at month end	RFO	Chair of Finance Ctte

Newmarket TOWN COUNCIL

Internal Controls

EXPENDITURE – CREDIT CARD (CASHBOOK 4)

Procedure No:	PROCEDURE	CARRIED OUT BY	CHECKED BY
1.	A receipt must be obtained for all expenditure. A VAT receipt if appropriate	ALL STAFF	RFO
2.	Credit Card Voucher to be completed for each receipt; Date, Staff Initials, Outlet Name, Details of goods/services, which area, price including VAT amount where relevant	ALL STAFF	RFO
3.	Vouchers entered into the Rialtas A/c System under the appropriate expenditure nominal codes	RFO	INTERNAL AUDITOR
4.	Amounts checked at month end with online credit card statement	RFO	INTERNAL AUDITOR
5.	Cashbook transfer completed for statement payment on the Railtas A/c System	RFO	INTERNAL AUDITOR
6.	Final Bank Reconciliation at month end	RFO	Chair of Finance Ctte

NB: ALL FOUR CASHBOOKS ARE PRESENTED BY RFO AT THE NEXT FINANCE & POLICY COMMITTEE MEETING FOR APPROVAL.

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