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MELKSHAM WITHOUT PARISH COUNCIL

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Tuesday 18th May 2021

Dear Finance Committee members

Re: FINANCE COMMITTEE MEETING ON MONDAY 24th May 2021

You are summoned to attend the Finance Committee Meeting which will be held on **Monday 24th May 2021, at 7.45pm** (following the Planning Committee meeting) **at 1 Swift Way (off Westinghouse Way), Bowerhill Industrial Estate, Melksham, SN12 6GX** to consider the agenda below.

MEMBERS OF THE PUBLIC ARE MORE THAN WELCOME TO ATTEND THE FACE TO FACE MEETING, BUT ARE ENCOURAGED TO PARTICIPATE VIA ZOOM, DUE TO LIMITED SPACE AVAILABLE IN OUR MEETING SPACE TO COMPLY WITH COVID RESTRICTIONS (Maximum number in room is 18). MEMBERS OF THE PUBLIC ARE ALSO ENCOURAGED TO SUBMIT ANY QUESTIONS IN WRITING. Please be aware that the doors and windows will be open for ventilation and so the room may be cold. Masks will need to be worn on moving around the room, but can be taken off when the meeting begins and you are seated.

TO ACCESS THE MEETING PLEASE FOLLOW THE ZOOM LINK BELOW. THE MEETING WILL ALSO BE STREAMED LIVE ON YOUTUBE, THE LINK WILL BE POSTED ON THE PARISH COUNCIL WEBSITE WHEN IT GOES LIVE SHORTLY BEFORE 7PM.

Click link here:

<https://us02web.zoom.us/j/2791815985?pwd=Y2x5T25DRlVWVU54UW1YWWE4NkNrZz09>

Or go to www.zoom.us or Phone 0131 4601196 and enter:

Meeting ID: 279 181 5985 Passcode: 070920

Instructions on how to access zoom are on the parish council website

www.melkshamwithout.co.uk

If you have difficulties accessing the meeting please call (do not text) the out of hours mobile: 07341 474234

Yours sincerely,

Teresa Strange, Clerk

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AGENDA

1. **Welcome, Housekeeping and Apologies**
2. To elect Chair & Vice Chair of Finance Committee for 2021/22
3. To receive **Apologies and approval of reasons given.**
4.
 - a) To receive **Declarations of Interest**
 - b) To consider for approval any **Dispensation Requests** received by the Clerk and not previously considered.
5. **Public Participation**
6. To note changes to Public Procurement Thresholds and review **Finance Regulations**
7. To review and approve list of **regular payments for authorisation for 2021/22** (as per Fin Reg 5.6)
8. To review and approve **Direct Debits & Standing Orders** for 2021/22
9. **Asset Management:**
 - a) To consider BRAG (Bowerhill Residents Action Group) donation of benches to the Parish Council
 - b) To consider which assets to insure and which to cover by Earmarked Reserve
 - c) To note deliberate damage to SID (Speed Indicator Device) and insurance claim process commenced
10. **Insurance:**
 - a) To review and approve Insurance Cover for year commencing 1st June 2021 (including Cyber Security separate policy)
 - b) To consider quotation received for Insurance Cover and appoint provider
 - c) To authorise payment for Insurance Cover commencing 1st June 2021 (*under delegated powers*)
11. **Grant Aid:**
 - a) To note current Grant Aid policy & Legal Topic Note re financial assistance to the church
 - b) To note budget provision for Grant Aid 2021/22 and s137 spend limits (*if applicable*)
 - c) To consider Grant Aid applications for 2021/22
12. To review **Council's and Staff subscriptions** for 2021/22
13. To review **Fees & Charges** for 2021/22
14. **Risk Register:** To consider best way to review Risk Register (separate session?)
15. **Berryfield Village Hall:** To consider Precept amount / Band D payment to include in public consultation re Public Works Loan

Copy to: All Councillors

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12 APRIL 2021

F02-21 | CHANGES TO PUBLIC PROCUREMENT THRESHOLDS

With the departure of the UK from the European Union, the thresholds under Public Procurement Regulations are no longer expressed as the Sterling equivalent of Euros. They are now expressed only in Sterling, and the values have been revised.

Footnote 3 to Regulation 11.1.c on page 16 of the Model Financial Regulations requires updating as follows:

Thresholds currently applicable are:

- a) For public supply and public service contracts 209,000 Euros (£189,330)
- b) For public works contracts 5,225,000 Euros (£4,733,252)

These new thresholds are applicable from 1st January 2020.

Thresholds previously applicable were:

- a) For public supply and public service contracts 209,000 Euros (£181,302)
- b) For public works contracts 5,225,000 Euros (£4,551,413)

This briefing was issued by Derek Kemp, NALC's audit and accounts advisor

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MELKSHAM WITHOUT PARISH COUNCIL
MODEL FINANCIAL REGULATIONS 2019 FOR ENGLAND

REVIEWED BY FINANCE COMMITTEE 29th June 2020

ADOPTED BY FULL COUNCIL 27th July 2020

ADDITION MADE TO 5.1 BY FULL COUNCIL 1st March 2021 (min.348/20a)

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These Financial Regulations were adopted by the Council at its Meeting held on 27th July 2020

1. General

1.1. These financial regulations govern the conduct of financial management by the council and may only be amended or varied by resolution of the council. Financial regulations are one of the council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders¹ and any individual financial regulations relating to contracts.

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

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

- for the timely production of accounts;
- that provide for the safe and efficient safeguarding of public money;

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

- to prevent and detect inaccuracy and fraud; and
- identifying the duties of officers.

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

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

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

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

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

1.9. The RFO;

- acts under the policy direction of the council;
- administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
- determines on behalf of the council its accounting records and accounting control systems;
- ensures the accounting control systems are observed;
- maintains the accounting records of the council up to date in accordance with proper practices;
- assists the council to secure economy, efficiency and effectiveness in the use of its resources; and
- produces financial management information as required by the council.

1.10. The accounting records determined by the RFO shall be sufficient to show and explain the council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management

information prepared for the council from time to time comply with the Accounts and Audit Regulations.

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

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

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

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

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

- setting the final budget or the precept (council tax requirement);
- approving accounting statements;
- approving an annual governance statement;
- borrowing;
- writing off bad debts;
- declaring eligibility for the General Power of Competence; and
- addressing recommendations in any report from the internal or external auditors, shall be a matter for the full council only.

1.14. In addition, the council must:

- determine and keep under regular review the bank mandate for all council bank accounts;
- approve any grant or a single commitment in excess of [£5,000]; and
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant committee in accordance with its terms of reference.

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

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

2. Accounting and audit (internal and external)

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

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

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

2.4. The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in

accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary for that purpose.

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

2.6. The internal auditor shall:

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

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

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

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

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

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

3. Annual estimates (budget) and forward planning

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

3.2. The RFO must each year, by no later than January, 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 Finance Committee and the council.

3.3. The council shall consider annual budget proposals in relation to the council's three year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.

3.4. The council shall fix the precept (council tax requirement), and relevant basic amount of council tax to be levied for the ensuing financial year not later than by the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.

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

4. Budgetary control and authority to spend

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

- the council for all items over £5,000;
- a duly delegated committee of the council for items over £500; or
- the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £500.
- the Clerk in conjunction with the Chairman of Council or Chairman of the Asset Management Committee for additional works for the Bowerhill Jubilee Sports Field football pitches to mitigate adverse playing conditions, to a cumulative value of £1,000 in any year.

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

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

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

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

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

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

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

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

4.8. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show

explanations of material variances. For this purpose “material” shall be in excess of £100 or 15% of the budget.

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

5. Banking arrangements and authorisation of payments

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

**When a member of staff or finance committee resigns from the council the Clerk/ Officers have authority to remove that member from the bank mandate immediately. This should be placed on the following Full Council meeting agenda for approval by members.*

5.2. *All payments made are either recurring payments on a regular basis as per 5.6 OR approved resolutions to proceed with a contract or purchase. They are therefore already approved by the Council and do not require another authorisation resolution at a council/committee meeting before payment is made.*

The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to council or finance committee. The council / committee shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the council or finance committee. The approved schedule shall be ruled off and initialled by the Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.

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

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

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

- a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council or finance committee;
- b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of council or finance committee; or
- c) fund transfers within the councils banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council or finance committee.

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

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

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

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

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

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

6. Instructions for the making of payments

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

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

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

6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council or committee shall be signed by two members of council and countersigned by the Clerk, in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question. *Two members who are bank signatories, who are married or cohabiting, are not permitted to authorise the same bank transaction.*

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

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

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

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

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

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

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

6.11. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the council's records on that computer, this is available via a password protected list held on the shared drive which is consistently updated. All members of Office staff have knowledge of this password, and therefore access to council records can be made by all staff should the Clerk be unavailable.

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

6.13. Regular back-up copies of the records on any of the office computers are stored on the Cloud and can be accessed via Outlook 365.

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

6.15. Where internet banking arrangements are made with any bank, the Clerk/RFO shall be appointed as the Service Administrator. In addition, the other members of office staff will have a separate log on detail for audit trail purposes. The bank mandate approved by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the

amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.

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

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

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

6.19. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the council Finance Committee. Transactions and purchases made will be reported to the council or relevant committee and authority for topping-up shall be at the discretion of the council relevant committee. Use of the card is governed by the Council’s “Use of Pre- Paid Card Policy”.

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

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

7. Payment of salaries

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

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

7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the council 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 councillor who can demonstrate a need to know;
- b) by the internal auditor;
- c) by the external auditor; or
- d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.

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

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

7.7. Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall only be authorised by council.

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

8. Loans and investments

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

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

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

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

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

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

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

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

9. Income

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

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

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

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

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

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

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

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

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

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

10. Orders for work, goods and services

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

10.2. Order books shall be controlled by the RFO.

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

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

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

11. Contracts

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

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

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

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

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

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

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

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

b) Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 ("the Regulations") which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations².

c) The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)³.

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

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

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

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

³ Thresholds currently applicable are:

a) For public supply and public service contracts 209,000 Euros (£181,302)
b) For public works contracts 5,225,000 Euros (£4,551,413)

g) Any invitation to tender issued under this regulation shall be subject to Standing Order 18 (Financial Controls and Procurement)⁴ and shall refer to the terms of the Bribery Act 2010.

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

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

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

12. Payments under contracts for building or other construction works

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

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

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

13. Stores and equipment

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

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

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

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

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

14. Assets, properties and estates

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

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

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

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

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

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

15. Insurance

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

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

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

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

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

16. Charities

6.1. Where the council is sole managing trustee of a charitable body the Clerk and RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The Clerk and RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document.

17. Risk management

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

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

18. Suspension and revision of Financial Regulations

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

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

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

List of regular payments

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

Recipient:	Bank Acc.	Detail:	Frequen cy	Amount
Wiltshire Pension Fund	Unity Trust Bank (C/Book 2)		Monthly	
HMRC	Unity Trust Bank (C/Book 2)		Monthly	
Staff Salaries	Unity Trust Bank (C/Book 2)		Monthly	
Aquasafe Environmental	Unity Trust Bank (C/Book 2)	Legionella testing	Monthly	£115.00
JH Jones	Unity Trust Bank (C/Book 2)	Grass Cutting/Bin emptying (contract)	Monthly	£1337.21 New contract monthly price from 1 st April 2020
Jens Cleaning	Unity Trust Bank (C/Book 2)	Office/Pavilion cleaning	Every 2 Months	£84-Cleaning all 4 changing rooms
Agilico (Formally Condor)	Unity Trust Bank (C/Book 2)	Photocopying usage	Monthly	Around £130
Radcliffe Fire protection	Unity Trust Bank (C/Book 2)	Fire Alarm/Emergency light test	6 Monthly	£80
Tollgate Security	Unity Trust Bank (C/Book 2)	Alarm Maintenance	6 Monthly	£630
ROSPA	Unity Trust Bank (C/Book 2)	Play Area inspection	Annually	£490
Rialtas	Unity Trust Bank (C/Book 2)	Year-end financial year close down and annual software cost	Annually	£560- Year end closedown £255- Annual Omega software
Avon IT Systems	Unity Trust Bank (C/Book 2)	IT Services	Ad Hoc	

Mr Sparkles	Unity Trust Bank (C/Book 2)	Bowerhill Pavilion Twice a year Bus shelter clean quarterly		
Amazon	Unity Trust Bank (C/Book 2)	Stationary	Regularly	
Trade UK (Screwfix)	Unity Trust Bank (C/Book 2)	Items for repairs in the Parish	Ad Hoc	
Toolstation	Unity Trust Bank (C/Book 2)	Items for repairs in the Parish	Ad Hoc	
Land Registry	Unity Trust Bank (C/Book 2)	Land Searches	Ad Hoc	Title register/plans £3 per search
Melksham Town Council	Unity Trust Bank (C/Book 2)	Speed Indicator device Neighbourhood Plan Public Toilets	Regularly	
IAC Audit and Consultancy	Unity Trust Bank (C/Book 2)	Internal Audit & Data Protection Audit	Yearly	
Wiltshire Publications Ltd	Unity Trust Bank (C/Book 2)	Newspaper publications Quarterly Newsletter Grant Advert	Regularly	
Came and Company	Unity Trust Bank (C/Book 2)	Insurance broker	Yearly	
Community Heartbeat	Unity Trust Bank (C/Book 2)	Annual support fee	Yearly	£756.00
Atkinson Bookbinders	Unity Trust Bank (C/Book 2)	Minute book binders	Ad Hoc	
Complete Weed Control	Unity Trust Bank (C/Book 2)	Parish Weed spraying	Twice per year	£1345.00 per weed spray
Wright Electrical	Unity Trust Bank (C/Book 2)	PAT Testing	Yearly	£125.00
ID Verde	Unity Trust Bank (C/Book 2)	SID Deployment	Regularly	
J C Combustion Services	Unity Trust Bank (C/Book 2)	Plumbing services (Pavilion) annual service etc	Regularly	

Direct Debits and Standing Orders for 2021/22

for approval at the Finance Committee 24th May 2021

D.D. or S.O.	Bank Acc.	Recipient	Detail	Frequency
D.D.	Lloyds (C/Book 1)	E-On	015071989760A – B/Hill Gas	Monthly
D.D.	Lloyds (C/Book 1)	E-On	014857087970A – B/Hill Elec.	Monthly
D.D.	Lloyds (C/Book 1)	Information Commissioners Office	Data Protection Registration	Annually
D.D.	Lloyds (C/Book 1)	SIRUS LTD	Office telephone system/calls/b/band- Currently in a rolling contract as council are looking at alternative phone options.	Monthly
D.D.	Lloyds (C/Book 1)	St Environment (AKA Grist Environment)	Trade waste removal B/Hill site	Monthly
D.D.	Lloyds (C/Book 1)	Water2Business	2377554202- BYF allotments	Every 6 months
D.D.	Lloyds (C/Book 1)	Water2Business	237754201 – BSF allotments	Every 6 months
D.D.	Lloyds (C/Book 1)	Water2Business	1049945401 – B/Hill site	Every 6 months
DD	Lloyds (C/Book 1)	Survey Monkey	Used for the Shaw playing field equipment survey and to be used for the Bowerhill Sports Field equipment survey.	Yearly
D.D.	Unity Trust Bank (C/Book 2)	Lloyds Corporate Card	Lloyds Debit Card	Monthly
S.O.	Unity Trust Bank (C/Book 2)	Teresa Strange	Emergency Mobile Phone- Currently £5.30 (Please note: Due to current home working, residents are being directed to the mobile	Monthly

			which diverts to a staff members personal mobile phone. When answered this uses the council's monthly minute allowance. Once the minutes have been used up an £8 add on is purchased and this additional expenditure is reimbursed to the Clerk through her expenses.)	
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TDP Limited
Derby Road, Wirksworth, Derbyshire DE4 4BG
Tel: 01629 820011 Fax: 01629 820022

Invoice

No: 97170
Invoice Date: 23 March 2021

Delivery Address

Mr Jones
Melksham Without Parish Council
Park Farm, Bath Road
Atworth
Melksham
Wiltshire
SN12 8HT

Invoice Address

Melksham Without Parish Council
Sports Pavilion, Westinghouse Way
Bowerhill
Melksham
Wiltshire
SN12 6TL

Account Ref: MELKCG
Purchase Order No: 20210014
Ordered By: Melksham Without Parish Council

ETA Delivery Date: 26 March 2021
Terms: 30 Days

Code	Description	Quantity	Unit Price	Discount	Total Nett
ZHDALE15	Dale seat 1.5m length	7	£359.92	5.00%	£2,393.47
ZHSPRING	Springbank picnic table 1.5m length	2	£474.67	5.00%	£901.87
M	Supplied in brown				
ZHAKHARD	Furniture anchor kit for hard ground	9	£21.42		£192.78

Nett Amount: £3,488.12
VAT at 20%: £697.62
Invoice Total: £4,185.74

VAT No. 558 5891 82

All sales are subject to our terms and conditions

Teresa Strange

From: Marianne Rossi
Sent: 17 May 2021 15:02
To: Teresa Strange
Subject: FW: New claim for MD to Speed Indicator device - Melksham Without Parish Council - claim ref: 8189025

From: Joshua Britcher <Joshua.Britcher@cameandcompany.co.uk>
Sent: 14 May 2021 18:29
To: Marianne Rossi <admin@melkshamwithout.co.uk>
Cc: Teresa Strange <clerk@melkshamwithout.co.uk>
Subject: RE: New claim for MD to Speed Indicator device - Melksham Without Parish Council - claim ref: 8189025

Our ref: 8189025
Policy number: RGBDX6962034

Dear Marianne,

Thank you for notifying us of your claim, I've registered your claim under the reference above.

In order for the insurer to progress your claim, please advise/provide the following information:

- The estimates (ideally two independent quotes if possible, for comparison) for the repairs or replacement needed, on a like for like basis, including the cost of installation
- If replacement is required, please provide a copy of the original purchase invoice/receipt sign
- If the police make any arrests, please let us know as your insurer may be able to recover their outlay & your excess from the culprit
- If you are VAT registered/able to re-claim VAT
- In the event that this claim can be settled directly by the insurers, please provide the councils bank details for transfer of funds ,via bacs, by providing:
 - Name of account....
 - Name of bank.....
 - Account number.....
 - Sort code.....

If the insurers require any further information we will of course advise accordingly. If you have any queries in the meantime, please do contact us.

Please note, the excess of £250.00 is applicable to this claim.

Kind regards

Josh Britcher Dip CII
Claims Technician



DD: 01483 407481
M: 07523 920699
joshua.britcher@cameandcompany.co.uk

Came & Company

Blenheim House, 1-2 Bridge Street, Guildford, Surrey. GU1 4RY
www.parishinsurance.co.uk

Gallagher continue to support our staff by maintaining a home working or agile working environment for those who require it.

As such our working hours may fall outside of the usual 9-5 but we will endeavour to provide our usual excellent service during these unusual times for all and respond as quickly as we are able to.

From: Kevin Millard <Kevin.Millard@cameandcompany.co.uk>
Sent: 13 May 2021 14:32
To: 'Marianne Rossi' <admin@melkshamwithout.co.uk>
Cc: Teresa Strange <clerk@melkshamwithout.co.uk>; Came and Co - Claims <cameandcompanyclaims@ajg.com>
Subject: New claim for MD to Speed Indicator device - Melksham Without Parish Council [Version Ref: 84767059]

Dear Marianne,

I am sorry to hear of this damage to your speed indicator device and I have copied on our claims team Came and Co – Claims so they can log the claim with insurers and they will respond to you direct to request the information needed to pursue the claim with insurers.

A copy of the policy schedule is attached for our claim team and client reference is at - [Open Contact \(2132235\)](#)

Regards,

Kevin

Kevin J Millard Cert CII
Client Director – Community



D 01483 462 897
M 07458 124847
kevin.millard@cameandcompany.co.uk

Came & Company

Gallagher continue to support our staff by maintaining a home working or agile working environment for those who require it.

As such our working hours may fall outside of the usual 9-5 but we will endeavour to provide our usual excellent service during these unusual times for all and respond as quickly as we are able to.

From: Marianne Rossi
Sent: 13 May 2021 13:51
To: Kevin Millard
Cc: Teresa Strange
Subject: Speed Indicator device

[EXTERNAL]

Hi Kevin,

I wonder if you can help me or direct this to the right person? Unfortunately, our speed indicator device (SID) has been vandalised (images above) and is no longer working. Would you be able to let me know what the next steps are for us to claim for this off of our insurance please? We have spoken to the police and have received a crime number which is: 542100454465.

Many Thanks

Kind Regards,
Marianne

Marianne Rossi
Finance and Amenities Officer
Melksham Without Parish Council
Sports Pavilion
Westinghouse Way
Bowerhill, Melksham
Wiltshire, SN12 6TL
01225 705700
www.melkshamwithout.co.uk

Want to keep in touch?
Follow us on facebook: Melksham Without Parish Council or Teresa Strange (Clerk) for additional community news
On twitter: @melkshamwithout
On Instagram: melkshamwithoutpc

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31 JANUARY 2018

L01-18 | FINANCIAL ASSISTANCE TO THE CHURCH

Introduction

The purpose of this briefing is to consider whether a parish council or, in Wales, a community council may provide financial assistance to the church (or other religious bodies).

Relevant legislation

s.6(1) (a) of the Local Government Act 1894 ("1894 Act") transferred powers from the Vestry and Churchwardens to the newly formed parish councils **"except so far as relates to the affairs of the church or to ecclesiastical charities."** s.6(1) (c) of the 1894 Act confirms the powers, duties and liabilities conferred on parish councils include "the holding and management of parish property **"not being property relating to affairs of the church or held for an ecclesiastical charity"**.

S.8 of the 1894 Act gives parish councils further powers including the power "to execute any works (including works of maintenance or improvement) incidental to or consequential on the exercise of the powers in s.6 , **"not being property relating to affairs of the church or held for an ecclesiastical charity"** and further "to contribute towards the expense of doing any of the things above mentioned, or to agree or combine with any other parish council to do or contribute towards the expense of doing any of the things above mentioned". It should be noted that the prohibition relates to the nature of the property concerned not to the use to which that any funding will be put. Thus funding to make a church hall suitable for meetings of the guides and scouts is still prohibited because the building is church property.

Despite references in the above provisions to parish councils, the 1894 Act applies to both England and Wales.

The powers in the 1894 Act prohibit councils' involvement in property relating to the affairs of the church e.g. the maintenance or improvement of buildings or land or contributing to the costs. The question often asked is whether that prohibition still applies or is it overridden by legislation made after the 1894 Act. Examples of such legislation are:

- s.214(6) of the Local Government Act 1972 ("the 1972 Act") which provides that councils which are burial authorities may contribute to another

person's expenses (e.g. the PCC or synagogue) in providing a cemetery in which residents in the council's area may be buried.

- s.215 of the 1972 Act permits a council to maintain a closed churchyard.
- s.137 of the 1972 Act which allows a council to incur expenditure for any purpose except one which is subject to a statutory prohibition, restriction or limitation.
- s.138B of the 1972 Act empowers a parish council to support or facilitate a religious event.
- The General Power of Competence in s.1 of the Localism Act 2011 ("the 2011 Act") is available to eligible parish councils that satisfy the conditions in Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012/965.

NALC's views

There is an accepted legal principle, applied by the courts, which is that in interpreting what an Act of Parliament means, a specific provision overrides one of a general nature. In other words, if two statutory provisions are in conflict or overlap, the detailed provision will prevail over the more general one. In applying this principle, NALC's views are as summarised below.

Ss.137 and 138B of the 1972 Act and s.1 of the 2011 Act constitute general provisions and do not override the specific prohibitions in s.8 of the 1894 Act. S.137 expressly provides that expenditure cannot be incurred purposes which are subject to a statutory prohibition, restriction or limitation.

S.2 of the 2011 Act confirms that the general power of competence does not allow an eligible parish council to get round any statutory prohibition, restriction and limitation which existed before the general power was introduced.

S.214(6) of the 1972 Act which permits a council as a burial authority to contribute to the expenses of anyone else providing a cemetery, appears to overlap with the specific provision in s.8 of the 1894 Act which prevents a council from contributing to the affairs of the church and, in NALC's view, the specific provision would prevail.

S.215 of the 1972 Act is a specific provision in respect of the responsibilities of a council (whether or not a burial authority) to maintain a closed churchyard which, in NALC's opinion, thus overrides the prohibitions in ss. 6 and 8 of the 1894 Act.

Summary

There is no current case law to resolve the question of whether or not the 1894 Act restrictions override the provisions in later Acts of Parliament and ultimately it would be for the courts to determine the extent of any prohibition from the 1894 Act. Any court action started so as to resolve this point is likely to be expensive and time consuming.

It would, of course, be possible for Parliament to clarify the point with a specific provision in new legislation, however, the Government's current view on the legal issues is that there is no need for any further legislation as they believe the 1894 Act restrictions do not override the provisions in later Acts of Parliament.

Whilst there is no consensus on this issue, a council that considers making a payment in these circumstances needs to consider whether it is prudent to take a course of action that it cannot be certain is legally valid.

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Teresa Strange

From: Katie Fielding <kfielding@communityfirst.org.uk>
Sent: 25 March 2021 16:15
To: Teresa Strange
Subject: RE: Church owned community use field and grant funding

Hi Teresa

It sounds as though the grant is being requested to maintain church property and therefore it wouldn't be permitted under this legislation.

With best wishes

Katie

Katie Fielding | County Officer | Wiltshire Association of Local Councils
www.wiltshire-alc.org.uk

Community First
Unit C2, Beacon Business Centre,
Hopton Park, Devizes, Wiltshire SN10 2EY
Tel: 01380 732808
www.communityfirst.org.uk

Registered Charity No: 288117. VAT Registration No: 639 3860 06.
Company Limited by Guarantee Reg. No: 1757334 England.
Registered with the Financial Conduct Authority No: FRN311971

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From: Teresa Strange <clerk@melkshamwithout.co.uk>
Sent: 25 March 2021 16:08
To: Katie Fielding <kfielding@communityfirst.org.uk>
Subject: RE: Church owned community use field and grant funding

Its from Beanacre Community Group, so not associated with the church, but they don't lease it from the church like we do, its just that the field is used by the public.

However, they are saying that the church cannot afford the upkeep so want some funds to contribute to what I think are the Church's mowers. If they want to make repairs to the fence, that would be church property too?

Thanks Katie!

Terea

From: Katie Fielding <kfielding@communityfirst.org.uk>
Sent: 25 March 2021 15:53
To: Teresa Strange <clerk@melkshamwithout.co.uk>
Subject: RE: Church owned community use field and grant funding

Hi Teresa

NALC's interpretation of the legislation (Local Government Act 1894) is that it prohibits financial assistance from a local council to "property relating to affairs of the church or held for an ecclesiastical charity." The prohibition relates to the nature of the property not what it is used for. The example given in the attached guidance is that funding to make a church hall suitable for meetings of the guides and scouts is still prohibited because the building is church property.

What I am not sure from your email is whether or not the grant application is coming from the church or whether it is coming from another body that leases the field. If it is the latter I might just need to get some clarification. Perhaps you could let me know.

Many thanks, Katie

Katie Fielding | County Officer | Wiltshire Association of Local Councils
www.wiltshire-alc.org.uk

Community First
Unit C2, Beacon Business Centre,
Hopton Park, Devizes, Wiltshire SN10 2EY
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From: Teresa Strange <clerk@melkshamwithout.co.uk>
Sent: 24 March 2021 16:56
To: Katie Fielding <kfielding@communityfirst.org.uk>
Cc: Marianne Rossi <admin@melkshamwithout.co.uk>
Subject: Church owned community use field and grant funding

Hi Katie

I wonder if you can help with the perennial grant funding to churches question please.

Would a field provided for community use be included as prohibited for parish council funding?

We have done a land registry search and double checked and it is owned by the Salisbury Diocese. I have attached, and the grant funding application.

The play area section the parish council already lease from the Diocese on a peppercorn rent, which we pay to the actual church next door.

With many thanks for any advice here,
Kind regards,
Teresa

Teresa Strange
Clerk
Melksham Without Parish Council
Sports Pavilion
Westinghouse Way

Melksham
Wiltshire
SN12 6TL
01225 705700



MELKSHAM WITHOUT PARISH COUNCIL

Clerk: Mrs Teresa Strange

Sports
Pavilion, Westinghouse Way, Bowerhill, Melksham,
Wiltshire, SN12 6TL
Tel: 01225 705700

Email: clerk@melkshamwithout.co.uk

Web: www.melkshamwithout.co.uk

Subscriptions 2021/22

There is **£1,650** in the 2021/22 budget for subscriptions and invoices are estimated (to allow for a small increase) as follows:

Subscription	Amount budgeted
WALC & NALC (Wiltshire/National Association of Local Council)	<u>£1,099.56</u>
SLCC Society of Local Council Clerks (ILCM included) Institute of Local Council Management)	280.00
LCR (NALC Magazine) https://www.nalc.gov.uk/lcrmagazine	£36.00
Open Spaces Society	£45.00
CPRE (Campaign for Protection of Rural England)	<u>£36.00</u>
Community First	£40.00
Fields In Trust	£40.00
Wilts & Berks Canal Trust	£35.00
Clerks & Councils Direct (Magazine)	£12.00
TransWilts	£17.00
TOTAL	£1,640.56

BOLD items are already paid

Information available from MELKSHAM WITHOUT PARISH COUNCIL under the Freedom of Information Act – REVISED by the Data Protection Working Party on 21st November 2017 and APPROVED by Full Council on 26th March 2018.

Information to be published	How the information can be obtained	Cost
Class1 - Who we are and what we do Organisational information, structures, locations and contacts. This will be current information only. N.B Councils should already be publishing as much information as possible about how they can be contacted.	Hard copy available in office (year card and Compliance to Transparency Code). Electronic copy available from website: www.melkshamwithout.co.uk	10p per A4 sheet plus postage
Who's who on the Council and its Committees	Hard copy available in office and in minutes Electronic copy available from website: www.melkshamwithout.co.uk + year card and leaflet.	10p per A4 sheet plus postage
Contact details for Clerk and Council members	Year card and all Parish Notice Boards & Councillors List available. Hard copy available in office. Electronic copy available from website: www.melkshamwithout.co.uk	Free of charge for Parish residents

Model publication as per SLCC (Society of Local Council Clerks) Freedom of Information Model Publication Scheme June 2015

Location of main Council office and accessibility details	www.melkshamwithout.co.uk Contact address of office at end of these sheets. Stair lift available or staff will make arrangements to see disabled residents in Town Hall or on the ground floor.	10p per A4 sheet plus postage
Staffing structure	www.melkshamwithout.co.uk	
Class 2 – What we spend and how we spend it Financial information relating to projected and actual income and expenditure, procurement, contracts and financial audit.	Information available in office. See contact address at end of document. Copy of projected budget for forthcoming financial year available after January 30 th and compliance to transparency code produced annually.	Copy of end of year accounts priced at £2.00 plus postage.
Annual return form and report by auditor	Displayed on Parish notice boards. Hard copy in office and free to access on website www.melkshamwithout.co.uk . And on social media outlets	
Finalised budget – Clerk and Financial Assistant prepare Council budget for next financial year and revise estimate for spending for the current financial year. Copy of budget available after council approval on January.	Hard copy available in office of Finance Committee Minutes and copy of budget available after Council approval on January 30 th . A press release is issued and it is also put on social media. It is reissued in April when council tax bills are issued to residents. It is also available on the website www.melkshamwithout.co.uk	10p per A4 sheet plus postage
Precept – Parish Council notified	Hard copies available in office, in minutes and on www.melkshamwithout.co.uk	10p per A4 sheet plus postage
Borrowing Approval letter	Not Applicable	

Model publication as per SLCC (Society of Local Council Clerks) Freedom of Information Model Publication Scheme June 2015

Financial Regulations and standing orders – annually reviewed at Finance Committee May meeting...	Hard copies available in office, in minutes and on website www.melkshamwithout.co.uk	10p per A4 sheet plus postage
Grants given and received	Closing date for grant applications 31st January. Finance Committee March and decisions ratified at Full Council meeting in April. Hard copy available in office, in minutes and on website www.melkshamwithout.co.uk Press release is issued following presentation of cheques at Annual Parish Meeting.	10p per A4 sheet plus postage
List of current contracts awarded and value of contract	In minutes and compliance transparency code	10p per A4 sheet plus postage
Members' allowances and expenses – reviewed at Budget meeting in November.	In minutes and Budget. When setting allowances, the Council have regard to the recommendations of Wiltshire Council's Remuneration Panel as per the requirements of the Councillors Allowances Regulations 2003 and are advertised accordingly.	10p per A4 sheet plus postage
Class 3 – What our priorities are and how we are doing (Strategies and plans, performance indicators, audits, inspections and reviews)	Hard copies available in office, in minutes and on website www.melkshamwithout.co.uk	10p per A4 sheet plus postage
Annual Report to Parish or Community meeting (current and previous year as a minimum)	Hard copy booklet available in office, in minutes and on website www.melkshamwithout.co.uk	10p per A4 sheet plus postage

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Class 4 – How we make decisions (Decision making processes and records of decisions) Objectives set annually at Annual Council meeting in May. Current and previous Council year as a minimum	In office for members of the public to read Council minutes. Also on the web at www.melkshamwithout.co.uk	
Timetable of meetings – (Council, any committee/sub-committee meetings and Parish meetings.) Diary card with dates available in June.	Parish Notice boards. Year card. Hard copies available in office, and on website www.melkshamwithout.co.uk Details in quarterly newsletter published in Melksham Independent News (free paper delivered fortnightly)	10p per A4 sheet plus postage
Agendas of meetings (as above)	Agendas available before Council meeting. Parish Notice boards. Hard copies available in office. www.melkshamwithout.co.uk	10p per A4 sheet plus postage
Minutes of meetings (as above) – nb this will exclude information that is properly regarded as private to the meeting	Hard copies available in office, in minutes and on website www.melkshamwithout.co.uk	10p per A4 sheet plus postage
Reports presented to council meetings - nb this will exclude information that is properly regarded as private to the meeting.	Hard copies available in office, in minutes and on website www.melkshamwithout.co.uk	10p per A4 sheet plus postage
Responses to consultation papers	Hard copies available in office, in minutes and on website at www.melkshamwithout.co.uk and online for Wiltshire Council consultations through online consultation portal.	10p per A4 sheet plus postage
Responses to planning applications	Hard copies available in office, in minutes and on website	10p per A4 sheet plus

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	www.melkshamwithout.co.uk Also available on Wiltshire Council Website www.wiltshire.gov.uk under planning applications.	postage
Bye-laws	Not applicable	
Class 5 – Our policies and procedures Current written protocols, policies and procedures for delivering our services and responsibilities Current information only	Hard copies available in office, in minutes and on website www.melkshamwithout.co.uk	10p per A4 sheet plus postage
Policies and procedures for the conduct of council business: Procedural standing orders Committee and sub-committee terms of reference Delegated authority in respect of officers Code of Conduct Policy statements	Hard copies available in office, in minutes and on website www.melkshamwithout.co.uk	10p per A4 sheet plus postage
Policies and procedures for the provision of services and about the employment of staff: Internal policies relating to the delivery of services Equality and diversity policy Health and safety policy Recruitment policies (including current vacancies) Policies and procedures for handling requests for information-model scheme- copy available from Council office.	Hard copies available in office	10p per A4 sheet plus postage

Model publication as per SLCC (Society of Local Council Clerks) Freedom of Information Model Publication Scheme June 2015

Complaints procedures (including those covering requests for information and operating the publication scheme) Parish Council follows recommended SLCC (Society of Local Council Clerks) complaints procedure.	Copy available at Council Office and at www.melkshamwithout.co.uk	
Information security policy	None to date	
Records management policies (records retention, destruction and archive)	Follow SLCC Advice Note	
Data protection policies	None to date	
Schedule of charges for the publication of information)		
Class 6 – Lists and Registers Currently maintained lists and registers only	(hard copy or website; some information may only be available by inspection)	
Any publicly available register or list (if any are held this should be publicised; in most circumstances existing access provisions will suffice)		
Assets Register	Held in office and at www.melkshamwithout.co.uk	
Disclosure log (indicating the information that has been provided in response to requests; recommended as good practice, but may not be held by community councils)		
Register of members' interests	Held in office and online at www.melkshamwithout.co.uk with a link to the online register on Wiltshire Council website.	
Register of gifts and hospitality	Office	
Class 7 – The services we offer (Information about the services we offer, including leaflets, guidance and newsletters produced for the public and	(hard copy or website; some information may only be available by inspection) Office	

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businesses)		
Current information only		
Allotments	Hard copy available in office Minutes on www.melkshamwithout.co.uk	
Burial grounds and closed churchyards	n/a	
Community centres and village halls	Minutes of committees published on Melksham Without Parish Council website at www.melkshamwithout.co.uk	
Parks, playing fields and recreational facilities	Hard copy available in office Minutes on www.melkshamwithout.co.uk	
Seating, litter bins, clocks, memorials and lighting	Office	
Bus shelters	Office	
Markets	N/A	
Public conveniences- Joint funding only for the Market Place toilets (lead Council is Melksham Town)		
Agency agreements	n/a	
A summary of services for which the council is entitled to recover a fee, together with those fees (eg burial fees)	Allotments & Bowerhill Sports Field & Pavilion	
Additional Information This will provide Councils with the opportunity to publish information that is not itemised in the lists above		

Model publication as per SLCC (Society of Local Council Clerks) Freedom of Information Model Publication Scheme June 2015

Contact details:

Teresa Strange
Clerk & Responsible Financial Officer
Melksham Without Parish Council
First Floor, Crown Chambers
7 Market Place, Melksham
Wiltshire, SN12 6ES
Email: clerk@melkshamwithout.co.uk
Tel: 01225 705700

SCHEDULE OF CHARGES

This describes how the charges have been arrived at and should be published as part of the guide.

TYPE OF CHARGE	DESCRIPTION	BASIS OF CHARGE
Disbursement cost	Photocopying @ ..1p per sheet (black & white)	Actual cost* + paper cost + element of staff time
	Photocopying @ ..10p per sheet (colour)	Actual cost + paper cost + element of staff time
	Postage	Actual cost of Royal Mail standard 2 nd class
Statutory Fee		In accordance with the relevant legislation (quote the actual statute)
Other		

* the actual cost incurred by the public authority

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Allotment rent charges 2021/22

To note, as no increase agreed as part of January Budget Setting – and 6 month’s notice needs to be given to tenants of any increase. For this agenda as the Internal Auditor will be looking for evidence to see that its been reviewed etc. so useful to minute at this meeting and for the new members to know. With regards to the Sports Field fees – these will be reviewed by the Asset Management Committee on 7th June.

For Berryfield & Briansfield Allotments starting from 1st October 2021

Residential Charges

5 perches (Half Plot)	£30
2.5 perches plot	£15
10 perches (Full Plot)	£60

Non-Residential charges

5 perches (Half Plot)	£60
2.5 perches plot	£30
10 perches (Full Plot)	£120

We currently have 4x 2.5 perches plots all on Briansfield, two tenants are non-residents of the parish and therefore are charged £30.

We have 1 full plot (10 perches) which is on Berryfield

We have 1x 3.75 perches plot which is also on Berryfield which is charged at £22.50