

Inv Date	Inv No.	PAYEE	AMOUNT	DETAILS	Transfer Date	REF (BACS)	
N/A	N/A	Worcestershire Pension Fund	£6,130.80	£5573.58 Pension Contribution August 2021 PCF1 Mth5 (PLUS shortfall of £557.28 from Mth4)	03/09/2021	7085014	
31/08/2021	572107	Cleanmy	£161.83	10x disposable gloves, blue rolls, 2x lined gloves, microfibre cloth x 30			
27/08/2021	27082021	Sheila Ellison	£63.00	TIC stock - honey x18 jars			
31/08/2021	4022808251	Dunelm	£52.00	4x Towels for Servants Quarters			
31/08/2021	14949	Microshade Business Consultants Ltd	£240.00	Accounting support for August 2021			
31/08/2021	31082021	David Ferrero	£105.00	TIC-art work sale			
31/08/2021	637623	Leominster Building Supplies	£217.26	Teak stain, brushes, spirit, metal paints, end cap, sealant, duoflush, screw caps, caulk, plastic angle, filler, fluorescent tube, starter switch, key cut, paints, tape, plywood, gate spring, screws, bulb.			
31/08/2021	INV19129	HVOSS	£610.00	427 bus replacement 14/05/2021 to 31/08/2021 (16weeks)			
31/08/2021	1	Jennifer Shutler, Numerous Aspects	£89.30	TIC stock - Jewellery			
07/07/2021	INV-9232	Barrington Print Ltd	£10.00	1x Verges Map print			
26/08/2021	513333	Arrow Plant & Tool Hire	£112.76	HV polo x2, spectacle, trouserx2, hi-viz jerkin, sanding discs			
22/07/2027	BK202827-1	SLCC Enterprises Ltd	£447.00	National Conference 2021+accomodation- J.Debbage			
09/08/2021	332479	Tallis Amos Group TAG	£114.45	Stimmer x2 and oil			
31/08/2021	6888	Bromyard Launderette	£169.70	Laundry - Servants Quarters			
31/08/2021	178722	Quickskip	£78.00	Wheelie bins			

Inv Date	Inv No.	PAYEE	AMOUNT	DETAILS	Transfer Date	REF (BACS)	10/09/2021
02/09/2021	60098532	Herefordshire Council	£37.00	Personal Licence - J.Debbage	02/09/2021	Paid by card	
01/09/2021	LEOMI001/30 238	Budworth Hardcastle Property Consultants	£1,477.50	Depot, Unit 7, Croft Business Park rent 29/09/2021 to 24/12/2021			
01/09/2021	13554	Vision ICT	£104.40	1 hosted email account Nov2021-Oct2022			
02/09/2021	N/A	Post Office	£3.23	Postage signed for- Personal Licence app			
REFUND	REFUND	Plot 52A	£33.70	Refund-termination of allotment + key Plot52A			
06/09/2021	5375	Roundabout Stationery	£63.00	Office supplies-printing paper			
01/09/2021	5939	Keith Newman Ltd	£650.00	Fire risk survey-CornSq+Depot. Partial survey at The Priory			
05/09/2021	4018	Shine On Window Cleaners	£46.00	Window cleaning			
07/09/2021	572567	Cleanmy	£36.24	Mop heads, Hi Viz fleece jacket			
08/09/2021	572672	Cleanmy	£32.27	HiViz Bomber jacket			
10/09/2021	572891	Cleanmy	£127.44	3x jumbo rolls, 1xovershoes			
10/09/2021	1512	Richard Brookman	£1,512.00	Market Management April to August 2021			
Grant	Grant	LARC Development Trust	£7,000.00	Grant - Grange Court			
03/09/2021	0915	Spence-Brookes Designs	£106.00	TIC stock-souvenir: keyrings and magnets			
06/09/2021	147601	David Whyman Map Sales	£216.86	TIC stock-maps and walks			
01/09/2021	5506	Rispbury Rapeseed Oil	£191.36	TIC-stock-dressings and oils			
10/09/2021	91434621	Herefordshire Council	£2,772.34	CCTV contribution 01/10/2021 to 31/12/2021			
23/09/2021	15020	Microshade Business Consultants	£820.02	IT Hosting and services - September 2021			

Inv Date	Inv No.	PAYEE	AMOUNT	DETAILS	Transfer Date	REF (BACS)	20/09/2021
N/A	N/A	Herefordshire Coucil	£180.00	Premises Licence annual renewal			
13/09/2021	0748	Invision (Leominster)	£25.00	Wifi Extender	13/09/2021	Paid by card	
13/09/2021	13092021	Yeomans Canyon Tours Ltd	£62.10	TIC coach trip bookings			
13/09/2021	573031	Cleanmy	£5.33	2x latex thermo gloves			
16/09/2021	573323	Cleanmy	£20.39	Swip top bin			
26/08/2021	faw011121	Griffiths first aid training	£315.00	50% pre-payment of £630 for 2 Day First aid at Work refresher = £315			
08/09/2021	195509	Wonderwallproducts.co.uk	£237.60	12x external lockable noticeboards	08/09/2021	Paid by card	
15/09/2021	SB20212366	PKF Accountants & Business Advisers	£1,560.00	Review of Annual Governance & Accountability Return for year ended 31Mar2011			
N/A	N/A	HMRC	£4,483.60	P32 PAYE & NI September2021 - Mth 6	17/09/2021	7362543	
16/09/2021		Herefordshire Coucil	£720.00	Green sacks	16/09/2021	Paid by card	
08/09/2021	0826AJM168	Travis Perkins	£31.49	Acrylic sealant x4			
10/09/2021	0826AJM270	Travis Perkins	£143.87	Fire/smoke seal, timber x8, square edge 4.8m			
17/09/2021	17092021	P & T Moore Ltd	£15.00	Catch for the back door of van	17/09/2021	Paid by card	

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b><u>Finance and General Purposes</u></b>								
<b><u>101 Administration - Central Costs</u></b>								
1076 Precept	0	272,268	544,536	272,268			50.0%	
Administration - Central Costs :- Income	0	272,268	544,536	272,268			50.0%	0
4012 Software, IT and Support	705	4,534	7,000	2,466		2,466	64.8%	
4014 Website	(985)	502	1,000	498		498	50.2%	
4016 Photocopier	311	792	3,000	2,208		2,208	26.4%	
4019 Recruitment	0	0	500	500		500	0.0%	
4020 Advertising	0	0	500	500		500	0.0%	
4027 Equipment	8	549	1,000	451		451	54.9%	
4030 Telephone	411	1,747	4,000	2,254		2,254	43.7%	
4035 Postage	27	142	250	108		108	56.8%	
4040 Printing and Stationery	27	390	1,000	610		610	39.0%	
4048 Subscriptions	0	2,632	3,300	668		668	79.8%	
4050 Insurance	0	8,255	7,500	(755)		(755)	110.1%	
4900 Contingency	0	670	2,000	1,330		1,330	33.5%	
Administration - Central Costs :- Indirect Expenditure	505	20,212	31,050	10,838	0	10,838	65.1%	0
Net Income over Expenditure	(505)	252,056	513,486	261,430				
<b><u>105 Corporate Management</u></b>								
4000 Salaries	12,615	61,219	152,000	90,781		90,781	40.3%	
4008 Travel and Subsistance	21	113	1,000	887		887	11.3%	
4010 Conferences and Training	558	1,751	2,500	749		749	70.0%	
4125 Bank Charges	69	606	1,250	644		644	48.4%	
4130 Accountancy/Corporate Gov.	(95)	1,535	2,200	665		665	69.8%	
4131 Internal Audit	0	280	600	320		320	46.7%	
4132 External Audit	0	0	1,500	1,500		1,500	0.0%	
4135 Legal and Professional	0	0	750	750		750	0.0%	
4140 Employment/Health & Safety	0	0	2,140	2,140		2,140	0.0%	
Corporate Management :- Indirect Expenditure	13,168	65,504	163,940	98,436	0	98,436	40.0%	0
Net Expenditure	(13,168)	(65,504)	(163,940)	(98,436)				
<b><u>110 Democratic Services</u></b>								
4200 Elections	0	0	1,500	1,500		1,500	0.0%	
4210 Mayor's Allowance	38	1,088	2,000	912		912	54.4%	
4211 Mayor Making	0	0	1,000	1,000		1,000	0.0%	
4212 Civic Events	0	0	750	750		750	0.0%	

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4215 Civic Regalia	0	0	500	500		500	0.0%	
4220 Civic Officers	0	0	500	500		500	0.0%	
Democratic Services :- Indirect Expenditure	38	1,088	6,250	5,162	0	5,162	17.4%	0
Net Expenditure	(38)	(1,088)	(6,250)	(5,162)				
<u>115 Grants</u>								
4235 General Grants	0	110	9,000	8,890		8,890	1.2%	
4236 Community Centre	0	0	8,000	8,000		8,000	0.0%	
4237 Grange Court	0	0	7,000	7,000		7,000	0.0%	
4238 Youth Funding	0	0	4,500	4,500		4,500	0.0%	
4242 Leominster Meeting Centre	0	1,000	1,000	0		0	100.0%	
Grants :- Indirect Expenditure	0	1,110	29,500	28,390	0	28,390	3.8%	0
Net Expenditure	0	(1,110)	(29,500)	(28,390)				
<u>125 Corn Square</u>								
1400 Income-Room Hire	192	7,297	17,000	9,703			42.9%	
1403 Income Flat	1,452	6,049	13,000	6,951			46.5%	
Corn Square :- Income	1,644	13,346	30,000	16,654			44.5%	0
4180 Cleaning	473	2,130	4,000	1,870		1,870	53.3%	
4181 Window Cleaning	0	138	600	462		462	23.0%	
4182 Electricity	212	807	3,000	2,193		2,193	26.9%	
4183 Gas	88	779	3,000	2,221		2,221	26.0%	
4185 Business Rates	1,010	5,055	11,500	6,445		6,445	44.0%	
4186 Water Rates	90	488	1,500	1,013		1,013	32.5%	
4187 Repairs and Renewals	42	1,422	3,000	1,578		1,578	47.4%	
4188 Fixtures and Fittings	25	471	2,000	1,529		1,529	23.5%	
4351 Waste	0	31	0	(31)		(31)	0.0%	
4700 Loan Repayments	0	21,039	27,000	5,961		5,961	77.9%	
Corn Square :- Indirect Expenditure	1,939	32,360	55,600	23,240	0	23,240	58.2%	0
Net Income over Expenditure	(295)	(19,014)	(25,600)	(6,586)				
<u>130 Tourist Information</u>								
1010 Income-Commission	98	317	1,400	1,083			22.7%	
1510 Income-Coach trips	210	442	8,000	7,558			5.5%	
1511 Income-Books & Maps	531	1,873	4,900	3,027			38.2%	
1512 Income-Cards	90	621	1,400	779			44.4%	
1513 Income-Souvenirs	373	1,235	6,600	5,365			18.7%	

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1514 Income-Food/Drinks	297	1,407	4,500	3,093			31.3%	
1515 Income-Craft	185	1,380	2,400	1,020			57.5%	
1516 Income-Advertising	0	0	300	300			0.0%	
1519 Income-Green Sacks	1,264	5,030	6,750	1,720			74.5%	
<b>Tourist Information :- Income</b>	<b>3,049</b>	<b>12,305</b>	<b>36,250</b>	<b>23,945</b>			<b>33.9%</b>	<b>0</b>
3000 Cost of Sales	0	822	0	(822)		(822)	0.0%	
3010 Costs-Coach Trips	115	189	8,000	7,811		7,811	2.4%	
3011 Costs-Books and Maps	69	1,076	4,375	3,299		3,299	24.6%	
3012 Costs-Cards	0	0	1,250	1,250		1,250	0.0%	
3013 Costs-Souvenirs	500	650	5,900	5,251		5,251	11.0%	
3014 Costs-Food/Drink	93	1,088	4,050	2,962		2,962	26.9%	
3015 Costs-Craft	492	1,548	2,150	602		602	72.0%	
3016 Costs-Advertising	0	0	275	275		275	0.0%	
4000 Salaries	4,097	20,297	54,000	33,703		33,703	37.6%	
4028 Green Sacks Purchase	1,200	4,560	6,000	1,440		1,440	76.0%	
<b>Tourist Information :- Indirect Expenditure</b>	<b>6,564</b>	<b>30,229</b>	<b>86,000</b>	<b>55,771</b>	<b>0</b>	<b>55,771</b>	<b>35.1%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(3,515)</b>	<b>(17,923)</b>	<b>(49,750)</b>	<b>(31,827)</b>				

<b>Finance and General Purposes :- Income</b>	<b>4,692</b>	<b>297,919</b>	<b>610,786</b>	<b>312,867</b>			<b>48.8%</b>	
<b>Expenditure</b>	<b>22,214</b>	<b>150,503</b>	<b>372,340</b>	<b>221,837</b>	<b>0</b>	<b>221,837</b>	<b>40.4%</b>	
<b>Movement to/(from) Gen Reserve</b>	<b>(17,521)</b>	<b>147,417</b>						

### Environment and Services

<b>201 Open Spaces</b>								
1020 Sale of Assets	0	155	0	(155)			0.0%	
<b>Open Spaces :- Income</b>	<b>0</b>	<b>155</b>	<b>0</b>	<b>(155)</b>				<b>0</b>
4000 Salaries	14,446	59,115	146,000	86,885		86,885	40.5%	
4006 Uniforms	99	836	2,500	1,664		1,664	33.5%	
4027 Equipment	59	462	2,000	1,538		1,538	23.1%	
4187 Repairs and Renewals	95	1,074	2,000	926		926	53.7%	
4300 Maintenance	19	(143)	6,000	6,143		6,143	(2.4%)	
4312 P3 Scheme	0	0	1,000	1,000		1,000	0.0%	
4313 Lengthman Scheme	0	0	1,000	1,000		1,000	0.0%	
4320 Vehicle Maintenance	837	1,522	3,000	1,478		1,478	50.7%	
4321 Vehicle Fuel	354	1,583	3,000	1,417		1,417	52.8%	
4351 Waste	65	3,896	7,000	3,104		3,104	55.7%	
4355 Tree Management	0	0	5,000	5,000		5,000	0.0%	
4356 Climate Management	0	0	1,528	1,528		1,528	0.0%	
<b>Open Spaces :- Indirect Expenditure</b>	<b>15,974</b>	<b>68,345</b>	<b>180,028</b>	<b>111,683</b>	<b>0</b>	<b>111,683</b>	<b>38.0%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(15,974)</b>	<b>(68,190)</b>	<b>(180,028)</b>	<b>(111,838)</b>				

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>202 Depot</u>								
4027 Equipment	12	12	0	(12)		(12)	0.0%	
4050 Insurance	0	706	500	(206)		(206)	141.1%	
4180 Cleaning	0	0	900	900		900	0.0%	
4182 Electricity	0	128	800	672		672	16.0%	
4184 Rent	0	1,219	3,700	2,481		2,481	32.9%	
4185 Business Rates	170	856	2,100	1,244		1,244	40.8%	
4186 Water Rates	50	250	550	300		300	45.5%	
4187 Repairs and Renewals	0	0	200	200		200	0.0%	
4188 Fixtures and Fittings	0	0	800	800		800	0.0%	
Depot :- Indirect Expenditure	232	3,170	9,550	6,380	0	6,380	33.2%	0
Net Expenditure	(232)	(3,170)	(9,550)	(6,380)				
<u>203 Allotments</u>								
1120 Income-Allotments	92	5,620	5,000	(620)			112.4%	
Allotments :- Income	92	5,620	5,000	(620)			112.4%	0
4184 Rent	113	628	1,400	772		772	44.9%	
4186 Water Rates	50	248	500	253		253	49.5%	
4300 Maintenance	198	245	1,000	755		755	24.5%	
Allotments :- Indirect Expenditure	361	1,120	2,900	1,780	0	1,780	38.6%	0
Net Income over Expenditure	(269)	4,500	2,100	(2,400)				
<u>205 Market</u>								
1402 Income-Market	0	2,670	16,000	13,330			16.7%	
Market :- Income	0	2,670	16,000	13,330			16.7%	0
4005 Market Management	0	0	6,000	6,000		6,000	0.0%	
4048 Subscriptions	0	369	358	(11)		(11)	103.1%	
Market :- Indirect Expenditure	0	369	6,358	5,989	0	5,989	5.8%	0
Net Income over Expenditure	0	2,301	9,642	7,341				
<u>220 Central Area Toilets</u>								
4185 Business Rates	(2,303)	(1,647)	0	1,647		1,647	0.0%	
4186 Water Rates	339	339	1,500	1,161		1,161	22.6%	
Central Area Toilets :- Indirect Expenditure	(1,965)	(1,308)	1,500	2,808	0	2,808	(87.2%)	0
Net Expenditure	1,965	1,308	(1,500)	(2,808)				

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>225 The Grange Toilets</u>								
4182 Electricity	44	208	1,100	892		892	18.9%	
4186 Water Rates	506	506	2,000	1,494		1,494	25.3%	
4300 Maintenance	190	190	500	310		310	38.0%	
The Grange Toilets :- Indirect Expenditure	739	903	3,600	2,697	0	2,697	25.1%	0
Net Expenditure	(739)	(903)	(3,600)	(2,697)				
<u>250 Economic Development</u>								
4023 Newsletter	120	720	1,560	840		840	46.2%	
4047 Market Town Forum	0	0	250	250		250	0.0%	
4230 Events Fund	12	161	1,000	839		839	16.1%	
4370 Leominster in Bloom	0	500	500	0		0	100.0%	
4375 CCTV	0	5,545	15,000	9,455		9,455	37.0%	
4380 Festive Lights	399	16,195	17,500	1,305		1,305	92.5%	
Economic Development :- Indirect Expenditure	530	23,120	35,810	12,690	0	12,690	64.6%	0
Net Expenditure	(530)	(23,120)	(35,810)	(12,690)				
<u>260 Capital Projects</u>								
4700 Loan Repayments	0	0	15,200	15,200		15,200	0.0%	
4715 Secret Garden-Loan Funded	368	3,992	0	(3,992)		(3,992)	0.0%	
Capital Projects :- Indirect Expenditure	368	3,992	15,200	11,208	0	11,208	26.3%	0
Net Expenditure	(368)	(3,992)	(15,200)	(11,208)				
Environment and Services :- Income	92	8,445	21,000	12,555			40.2%	
Expenditure	16,239	99,712	254,946	155,234	0	155,234	39.1%	
Movement to/(from) Gen Reserve	(16,147)	(91,266)						
<u>Planning and Highways</u>								
<u>300 Planning and Highways</u>								
4240 Travel Fund	610	610	4,500	3,890		3,890	13.6%	
Planning and Highways :- Indirect Expenditure	610	610	4,500	3,890	0	3,890	13.6%	0
Net Expenditure	(610)	(610)	(4,500)	(3,890)				
Planning and Highways :- Income	0	0	0	0			0.0%	
Expenditure	610	610	4,500	3,890	0	3,890	13.6%	
Movement to/(from) Gen Reserve	(610)	(610)						
<u>Earmarked Reserves</u>								



## Detailed Income &amp; Expenditure by Budget Heading 31/08/2021

Month No: 5

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>901 Earmarked Reserves</b>								
9000 Election Reserve	0	0	14,545	14,545		14,545	0.0%	
9001 CCTV Reserve	0	1,706	4,500	2,794		2,794	37.9%	
9002 Town Centre Enhancements	0	0	20,000	20,000		20,000	0.0%	
9003 Equipment Rolling Programme	0	0	21,325	21,325		21,325	0.0%	
9004 Play Equipment Reserve	0	0	15,500	15,500		15,500	0.0%	
9005 Precept Support Reserve	0	0	18,596	18,596		18,596	0.0%	
9006 Youth Projects	0	0	8,350	8,350		8,350	0.0%	
9007 Capital Receipts Reserve	0	0	13,513	13,513		13,513	0.0%	
9008 Unspent Loans	0	0	145,150	145,150		145,150	0.0%	
Earmarked Reserves :- Indirect Expenditure	0	1,706	261,479	259,773	0	259,773	0.7%	0
Net Expenditure	0	(1,706)	(261,479)	(259,773)				
Earmarked Reserves :- Income	0	0	0	0			0.0%	
Expenditure	0	1,706	261,479	259,773	0	259,773	0.7%	
Movement to/(from) Gen Reserve	0	(1,706)						
Grand Totals:- Income	4,785	306,364	631,786	325,422			48.5%	
Expenditure	39,063	252,530	893,265	640,735	0	640,735	28.3%	
Net Income over Expenditure	(34,278)	53,834	(261,479)	(315,313)				
Movement to/(from) Gen Reserve	(34,278)	53,834						

## **2021/22 Month 5 Budget Notes**

These notes are intended to accompany the budget reports for the end of month 5 of 2021/22 financial year. Comments on expenditure and income are listed by budget heading and cost centre.

### 101: Administration – Central Costs

#### **4012: Software, IT and Support**

- Expenditure includes end of year external accounting support for 2020/21 financial year.

#### **4127: Equipment**

- Two new laptops and some secure office cabinets have been purchased at the beginning of the financial year.

#### **4048: Subscriptions**

- Subscriptions renew at the beginning of the financial year except SLCC membership which is due January 2022.

#### **4050: Insurance**

- Insurance cover renews at the beginning of the financial year. This includes vehicle cover, buildings and contents, employer's liability and public liability. This year the cost has risen but also includes cover for the new chipper.

### 105: Corporate Management

#### **4130: Accountancy/Corporate Governance**

- Expenditure is high at the beginning of the financial year, as it includes end of year accounting support. Staff training will mean that the monthly cost will reduce towards the end of the year.

### 110: Democratic Services

#### **4210: Mayor's Allowance**

- £1000 donated to Mayor's charity by previous mayor and collection money from a previous event needs to be allocated back to this cost centre.

### 125: Corn Square

#### **4180: Cleaning**

- Spend still high due to COVID-19 additional cleaning/PPE requirements.

### 130: Tourist Information Centre Income

- Income now increasing, especially commission from The Stable Gallery and sales from cards, books and maps.

#### **4028 & 1519: Green sacks purchase and income**

- Green refuse sacks sales are still strong. Sale cost includes purchase costs, plus a small subsidiary to cover cost of sales. Sale price is consistent with other local retail outlets.

### 201: Open Spaces

#### **1020: Sale of Assets**

- This is a new category for the sale of cardboard from our business recycling and scrap metal no longer required for our activities.

### 202: Depot

#### **4050: Insurance**

- The budget was based on last year's figure, which was only part of a full year so there will be an overspend.

### 203: Allotments

#### **1120: Income – Allotments**

- This includes the subscriptions paid by plot holders to the Allotment Association which is paid to them later in the year.

### 205: Market

#### **4048: Subscriptions**

- Rise in subscription cost.

## Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

### LEOMINSTER TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2021, that:

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

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

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

28/06/2021

and recorded as minute reference:

31/21(b) REFERENCE

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

Chairman



Clerk



[www.leominstertowncouncil.gov.uk](http://www.leominstertowncouncil.gov.uk) AVAILABLE WEBSITE/WEBPAGE ADDRESS

## Section 2 – Accounting Statements 2020/21 for

### LEOMINSTER TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward	481,910	411,302	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	512,222	557,574	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	77,437	45,585	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	331,085	324,948	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	42,134	42,378	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	287,048	277,406	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	411,302	369,729	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	406,908	376,946	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	859,520	910,978	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	630,642	602,715	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
		✓	N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2021 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

*Julie Deane* SIGNATURE REQUIRED

Date

28/06/2021

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

28/06/2021

as recorded in minute reference:

M131/21 (1) REFERENCE

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

*John R...* SIGNATURE REQUIRED

### Section 3 – External Auditor Report and Certificate 2020/21

In respect of **Leominster Town Council – HE0072**

#### 1 Respective responsibilities of the body and the auditor

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

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

#### 2 External auditor report 2020/21

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

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

None.

#### 3 External auditor certificate 2020/21

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

External Auditor Name

**PKF LITTLEJOHN LLP**

External Auditor Signature



Date

14/09/2021

\* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))

# Leominster Town Council

## Notice of conclusion of audit

### Annual Governance & Accountability Return for the year ended 31 March 2021

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
1. The audit of accounts for <b>Leominster Town Council</b> for the year ended 31 March 2021 has been completed and the accounts have been published.	This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. <b>This must include publication on the smaller authority's website.</b> The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years.
2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of <b>Leominster Town Council</b> on application to:	
(a) <u>JULIE DEBBAGE - TOWN CLERK</u> <u>11 CORN SQUARE</u> <u>LEOMINSTER</u> <u>HR6 2YP</u>	(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR
(b) <u>9am - 1pm</u>	(b) Insert the hours during which inspection rights may be exercised
3. Copies will be provided to any person on payment of £ <u>1</u> (c) for each copy of the Annual Governance & Accountability Return.	(c) Insert a reasonable sum for copying costs
Announcement made by: (d) <u>JULIE DEBBAGE - TOWN CLERK</u>	(d) Insert the name and position of person placing the notice
Date of announcement: (e) <u>15/09/2021</u>	(e) Insert the date of placing of the notice

## **Welcome Back Fund Briefing Paper**

### **Objectives**

The Welcome Back Fund is an extension of the Re-opening of the High Street Safely Fund (RHSSF) to kickstart the return to high streets as lockdown restrictions ease. It will help councils boost tourism, improve green spaces and provide more outdoor seating areas, markets and food stall pop-ups – giving people safer options to reunite with friends and relatives.

### **Funding**

An additional funding of £172,188 will be given to Herefordshire. This additional funding should be spent by end of March 2022

### **Main Activities**

The Welcome Back Fund will continue to support four main types activities which are:

- 1) Support to develop an action plan for safe reopening of local economies;
- 2) Communications and public information;
- 3) Business-facing awareness raising activities; and
- 4) Temporary public realm changes to ensure that reopening of local economies can be managed successfully and safely.
- 5) Support and promote a safe public environment for a local area's visitor economy; and
- 6) Allow local areas to develop plans for responding to the medium-term impact of CV-19 including trialling new ideas particularly where these relate to the High Street.

### **Herefordshire's Priorities**

Herefordshire will support two main activities which are:

- |  |          |
|--|----------|
| 2) Communications and public information             | £ 66,188 |
| 5) Support and promote a safe public environment for |          |

A local area's visit economy (this funding will be allocated for the five market towns

£100,000

Management cost (Herefordshire Council)

£ 6,000

### **Eligible activities for Support to promote a safe public environment for a local area's visitor economy**

The local authority will want to effectively support and promote the safe and successful reopening of the public environment for local trade and tourism.

To boost the look and feel of their high streets, local authorities may invest in activities to make high streets welcoming and promote the visitor economy.

This includes but is not limited to the following activities:

- Placed based marketing, for example, supporting safe celebration events on high streets and in local towns e.g place-based marketing, online and digital, media and press activities, and print and publications e.g. posters and leafleting campaigns
- Events supported may include but are not limited to: Events of a celebratory nature, Festivals and music events, Town relaunches, Markets,
- Creation of town trails and festive events
- Treasure hunts, tour, mysteries, story tellers, geocaching
- Education events: focused and historical, etc.
- Food and drink pop up markets
- Temporary open mic/busking/performance stages
- Outdoor cinemas and theatre
- Temporary "I was here" open air photo booths, could include #tags for free promotion of areas via social media platforms
- Event organisers to coordinate festivals and events (recruitment or procurement of)
- Welcome marshals and information officers (recruitment or procurement of)
- Temporary dog waste/refuse bag dispensers
- Litter picking
- Public space maintenance
- Beautification: flowers, bedding plants, planters and hanging baskets, etc., wilding, nature and biodiversity focused planting and activities, sustainability focused e.g. fruit trees, shrubs and bushes and season and/or area focused display
- Temporary designated legal graffiti space
- Street animations and signage
- Bunting, beautification and artwork
- Non-permanent public realm adaptations
- Activities that future proof the high street
- Improvement of green spaces and provision of outdoor seating areas
- Deep cleaning of high streets and town centres
- Maintenance of public facilities, including toilets
- Additional play equipment maintenance

The fund allows a more flexible approach around supporting public space, it does not necessarily need to be adjacent to commercial areas, making it easier to support for example promenades. There is scope to pay the salaries of staff or consultants to develop this work, but it is important that the local authority can evidence that this is additional activity beyond what was already



## Additional information

For more information, visit the following links:

Welcome Back Fund Guidance

<https://www.gov.uk/government/publications/welcome-back-fund>

FAQs on eligibility, branding, procurement, claims

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1009183/Welcome\\_Back\\_Fund\\_FAQs\\_v3.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1009183/Welcome_Back_Fund_FAQs_v3.pdf)

ERDF branding

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/836956/ESIF-GN-1-005\\_ESIF\\_Branding\\_and\\_Publicity\\_Requirements\\_v8\\_updated.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/836956/ESIF-GN-1-005_ESIF_Branding_and_Publicity_Requirements_v8_updated.pdf)

## Proposed timescales

Activity	Proposed timescale
Initial meeting with town clerks to discuss WBF	16 September 2021
Town Councils develop and submit proposed programme of proposed deliverables	30 September 2021
Evaluation of submitted applications to confirm funding for each market town. The council will gather evidence of Welcome Back funding delivery, and submit related claims to MHCLG.	First week of October 2021
SLA developed and signed for each market town programme of improvements.	Second week of October 2021
Agreement of delivery route Funding allocation confirmed and allocated.	Second week of October 2021
Start implementation	Third week October 2021
First claim	31 December 2021
Second and final claim	31 March 2022

## **Great Places to Visit Briefing Paper**

### **Introduction**

On 24 June 2021, the Cabinet approved the Covid 19 Recovery Fund amounting to up to £6.144 million to support the county to recover from the impact of Covid-19.

The Covid-19 pandemic has had a profound impact globally, nationally and locally for society, the economy and the environment and in many areas, compounded existing challenges and inequalities.

Measures taken to reduce the spread of Covid-19 have had a significant impact on the economy and on people's wellbeing, mental and physical health.

In Herefordshire, many of the key sectors have been hardest hit, such as tourism and leisure, food production and distribution.

One of the key projects to deliver the Covid 19 Recovery Plan is the Great Places to Visit which aimed at encouraging local people to return or visitors to choose our market towns or the wider rural areas to spend time, re-connect and support the local economy.

This project will support the council objectives for economic, community wellbeing and organisational recovery which is to rapidly implement the Recovery Plan in 2021/22 delivering the immediate action required to enable short term economic and wellbeing recovery

### **Eligible activities**

- Greening of the market town centres
- Shop front enhancement grants
- Infrastructure for events
- Improvements to public rights of way
- Improvement to cycling routes

### **Budget**

£500,000 or £100,000 per market town to be spent by 31 March 2022

## Timescales

<b>Activity</b>	<b>Completion date</b>
Initial discussion alongside Local Members with town councils to set out project scope allocation of monies for each market town	16 September 2021
Town Councils develop and submit proposed programme of proposed deliverables	30 September 2021
Evaluation of submitted applications to confirm funding for each market town.	17 October 2021
Funding allocation confirmed and SLA developed and signed for each market town programme of improvements.	29 October
Delivery of programme of improvements and grants	30 June 2022

Financial Regulations adopted by Leominster Town Council at its meeting held on  
Monday 25<sup>th</sup> January 2021.

**LEOMINSTER TOWN COUNCIL  
FINANCIAL REGULATIONS**

**INDEX**

1.	GENERAL	2
2.	ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)	4
3.	ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING	6
4.	BUDGETARY CONTROL AND AUTHORITY TO SPEND	6
5.	BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS	7
6.	INSTRUCTIONS FOR THE MAKING OF PAYMENTS	9
7.	PAYMENT OF SALARIES	11
8.	LOANS AND INVESTMENTS	12
9.	INCOME	13
10.	ORDERS FOR WORK, GOODS AND SERVICES	14
11.	CONTRACTS	16
12.	PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS	16
13.	STORES AND EQUIPMENT	16
14.	ASSETS, PROPERTIES AND ESTATES	16
15.	INSURANCE	17
16.	CHARITIES	17
17.	RISK MANAGEMENT	17
18.	SUSPENSION AND REVISION OF FINANCIAL REGULATIONS	18

These Financial Regulations were adopted by Leominster Town Council at its Meeting held on Monday 25<sup>th</sup> January 2021.

## **1. GENERAL**

- 1.1. These financial regulations govern the conduct of financial management by the Council and may only be amended or varied by resolution of the Council. Financial regulations are one of the Council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the Council's standing orders<sup>1</sup> and any individual financial regulations relating to contracts.
- 1.2. The Council is responsible in law for ensuring that its financial management is adequate and effective and that the Council has a sound system of internal control which facilitates the effective exercise of the Council's functions, including arrangements for the management of risk.
- 1.3. The Council's accounting control systems must include measures:
  - for the timely production of accounts;
  - that provide for the safe and efficient safeguarding of public money;
  - to prevent and detect inaccuracy and fraud; and
  - identifying the duties of officers.
- 1.4. These financial regulations demonstrate how the Council meets these responsibilities and requirements.
- 1.5. At least once a year, prior to approving the Annual Governance Statement, the Council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.6. A breach of these Regulations by an employee is gross misconduct.
- 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;

---

<sup>1</sup> Model standing orders for Councils are available in Local Councils Explained © 2013 National Association of Local Councils

- 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<sup>2</sup>.
- 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.

---

<sup>2</sup> In England - Accounts and Audit (England) Regulations 2011/817  
In Wales - Accounts and Audit (Wales) Regulations 2005/368

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;
- consider and approve any grant requested 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) or *Governance and Accountability for Local Councils in Wales - A Practitioners' Guide*, available from the websites of One Voice Wales (OVW) and SLCC as appropriate.

## **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 shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Finance Committee.
- 2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the Council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the Council within the timescales set by the Accounts and Audit Regulations.
- 2.4. The Council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the Council shall make available such documents and records as appear to the Council to be necessary for the purpose of the audit and shall, as directed by the Council, supply the RFO, internal auditor, or external auditor with such information and explanation as the Council considers necessary for that purpose.
- 2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the Council in accordance with proper practices.
- 2.6. The internal auditor shall:
- be competent and independent of the financial operations of the Council;
  - report to Council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
  - to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
  - 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:
- 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 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 December prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the relevant committee and the Council.
- 3.3. The Council shall consider annual budget proposals in relation to the Council's three year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.
- 3.4. The Council shall fix the precept (Council tax requirement), and relevant basic amount of Council tax to be levied for the ensuing financial year not later than by the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.
- 3.5. The approved annual budget shall form the basis of financial control for the ensuing year.

### **4. BUDGETARY CONTROL AND AUTHORITY TO SPEND**

- 4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:
- the Council for all items over £5,000;
  - a duly delegated committee of the Council for items over £2,000; or
  - the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £2,000.

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

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

- 4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the Council,

or duly delegated committee. During the budget year and with the approval of Council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').

- 4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.
- 4.4. The salary budgets are to be reviewed at least annually in ~~November-October~~ for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of Council or relevant committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.
- 4.5. In cases of extreme risk to the delivery of Council services, the clerk may authorise revenue expenditure on behalf of the Council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £2,000. The Clerk shall report such action to the chairman as soon as possible and to the Council as soon as practicable thereafter.
- 4.6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the Council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.
- 4.7. All capital works shall be administered in accordance with the Council's standing orders and financial regulations relating to contracts.
- 4.8. The RFO shall regularly provide the Council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose "material" shall be in excess of 15% of the budget.
- 4.9. Changes in earmarked reserves shall be approved by Council as part of the budgetary control process.

## **5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS**

- 5.1. The Council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the Council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency.
- 5.2. The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to Council or Finance Committee. The Council and committee shall review the schedule for compliance and, having satisfied itself shall authorise payment by a

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

- 5.3. All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the Council.
- 5.4. The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available Council or Finance Committee Meeting.
- 5.5. The Clerk and RFO shall have delegated authority to authorise the payment of items only in the following circumstances:
  - a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of Council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of Council or Finance Committee;
  - b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of Council or Finance Committee; or
  - c) Fund transfers within the Councils banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of Council or Finance Committee.
- 5.6. For each financial year the Clerk and RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively, Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which Council, or a duly authorised committee, may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of Council or Finance Committee.
- 5.7. A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.

- 5.8. In respect of grants a duly authorised committee shall approve expenditure within any limits set by Council and in accordance with any Policy statement approved by Council. Any Revenue or Capital Grant in excess of £2,000 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.

## **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 effected by ~~electronic payment~~cheque or other instructions to the Council's bankers, or otherwise, in accordance with a resolution of Council or the duly delegated Committee.
- 6.4. ~~Electronic 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 in accordance with a resolution instructing that payment. If a member who is also a bank signatory has declared a disclosable pecuniary interest, or has any other interest, in the matter in respect of which the payment is being made, that Councillor shall be required to consider Standing Orders, and thereby determine whether it is appropriate and/or permissible to be a signatory to the transaction in question.
- 6.5. To indicate agreement of the details ~~entered onto the banking system shown on the cheque or order to be authorised~~ for payment ~~with the counterfoil and the invoice or similar documentation~~, the signatories shall ~~each log in with a secure bank token and approve with either the Town Clerk or the Financial Officer~~also initial the cheque counterfoil.
- 6.6. ~~Electronic payment approval lists are sent out on a regular basis to all councillors and ratified at Full Council and Finance & General Purposes Committee meetings~~ ~~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 ~~electronic payment 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 ~~electronic payment 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 ~~electronic payment 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 ~~electronic payment BACS or CHAPS~~ shall be renewed by resolution of the Council at least every two years.
- 6.10. If thought appropriate by the Council payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment.
- 6.11. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the Council's records on that computer, a note shall be made of the PIN and Passwords and shall be handed to and retained by the Chairman of Council in a sealed dated envelope. This envelope may not be opened other than in the presence of two other Councillors. After the envelope has been opened, in any circumstances, the PIN and/or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the Council. This will not be required for a member's personal computer used only for remote authorisation of bank payments.
- 6.12. No employee or Councillor shall disclose any PIN or password, relevant to the working of the Council or its bank accounts, to any person not authorised in writing by the Council or a duly delegated committee.
- 6.13. Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.
- 6.14. The Council, and any members using computers for the Council's financial business, shall ensure that anti-virus, anti-spyware and firewall, software with automatic updates, together with a high level of security, is used.
- 6.15. Where internet banking arrangements are made with any bank, the Clerk/RFO shall be appointed as the Service Administrator. The Bank Mandate approved by the Council shall identify a number of Councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of

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

- 6.16. Access to any internet banking accounts will be directly to the access page (which may be saved under “favourites”), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for Council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.
- 6.17. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by the Clerk/RFO. A programme of regular checks of standing data with suppliers will be followed.

Any Debit Card issued for use will be specifically restricted to the Clerk/RFO (unless approved and monitored by the Town Clerk and will also be restricted to a single transaction maximum value of £1000£500 unless authorised by Council or Finance Committee in writing before any order is placed.

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

~~Any corporate credit card or trade card account opened by the Council will be specifically restricted to use by the Clerk/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.~~

- 6.18. The RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement.
- a) The RFO shall maintain a petty cash float of £250 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.
  - b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
  - c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to Council under 5.2 above.

## **7. PAYMENT OF SALARIES**

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

- 7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available Council meeting, as set out in these regulations above.
- 7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the Personnel Committee.
- 7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:
- a) by any Councillor who can demonstrate a need to know;
  - b) by the internal auditor;
  - c) by the external auditor; or
  - d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.
- 7.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.
- 7.6. An effective system of personal performance management should be maintained for the senior officers.
- 7.7. Any termination payments shall be supported by a clear business case and reported to the Council. Termination payments shall only be authorised by Council.
- 7.8. Before employing interim staff the Council must consider a full business case.

## **8. LOANS AND INVESTMENTS**

- 8.1. All borrowings shall be effected 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 (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/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 (I) 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 solicitors, accountants, surveyors and planning consultants;
    - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
    - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the council;
    - v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of council); and

- vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
- b. Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 (“the Regulations”) which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations<sup>3</sup>.
- 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)<sup>4</sup>.
- d. When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the council.
- e. Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.
- f. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
- g. Any invitation to tender issued under this regulation shall be subject to Standing Orders 18(c),<sup>5</sup> 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.

---

<sup>3</sup> 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

<sup>4</sup> Thresholds currently applicable are:

- a. For public supply and public service contracts 209,000 Euros (£164,176)
- b. For public works contracts 5,225,000 Euros (£4,104,394)

<sup>5</sup> Based on NALC’s model standing order 18d in Local Councils Explained © 2013 National Association of Local Councils

- 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**

- 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 £500.

- 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 Reg. 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 Financial Regulation 17), the RFO shall effect all insurances and negotiate all claims on the Council's insurers.
- 15.2. The Clerk shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 15.3. The RFO shall keep a record of all insurances effected by the Council and the property and risks covered thereby and annually review it.
- 15.4. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to Council at the next available meeting.
- 15.5. All appropriate members and employees of the Council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined [annually] by the Council, or duly delegated committee.

## **16. CHARITIES**

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