ENCLOSURE 4

Kenilworth Town Council

Jubilee House, Smalley Place, Kenilworth, CV8 1QG

Telephone: 01926 859155

E-mail: kentc@kenilworth-tc.gov.uk

Town Clerk: Miss M S Field

HEALTH AND SAFETY POLICY

Date of Approval –

16/07/2026~~27/07/2023~~ Review –

July 2029~~6~~

Introduction

The aim of this policy is to set out an effective Health & Safety management system for Kenilworth Town Council that facilitates a high standard of employee care and wellbeing together with compliance to the Health & Safety at Work etc. Act 1974 and other legislation. It has an overriding purpose to reduce, as far as reasonably practicable, the risk of injuries, ill health and other losses. This applies to the employees of the Town Council, elected members, the general public and other organisations that may be affected by our actions.

Council Offices and Chamber at Jubilee House

1. The primary responsibility for Health and Safety within the building rests with Warwick District Council, who maintains the fabric and most internal aspects of the structure, including the alarm systems, entrance systems (including door fobs), the lift, primary and some secondary communications systems and the utilities. First Aid boxes, firefighting appliances and blankets, together with the kitchen equipment, are provided and maintained by WDC. Window cleaning and office cleaning are provided for this Council by WDC as part of the lease. The Councils IT equipment, copiers, office equipment etc. are maintained under separate arrangements, but the hard wiring of the facilities in the Chamber remains with WDC.

2. The main documentation packages covering the building, other than the fire alarms (see para 5), are located in the cupboard in Rm 2.07.

3. The building regulations and leases lay down strict requirements, including storage of materials and equipment usage. There are no known special health and safety factors, the risks being confined to those associated with office usage.

4. Key Fobs and Combination Locks.

4.1 Each Member/staff is issued individually with a key fob that provides access to the building and the main KTC door leading to the Chamber. Details of every use of the fob by the authorized user is recorded by the central WDC control system. If a fob is lost, then the Clerk or Deputy Clerk must be advised and it will rendered inoperative. A new fob will then be issued, as fobs cannot be reactivated, however, this will attract a charge of £10 plus VAT (correct as of June 2023) which will be the responsibility of the individual to pay.

4.2 The numbers for doors with combination lock are advised individually.

4.3 All other locks fall within the security and safeguarding categories, with access confined to an 'as required' basis.

5. Fire Orders and Emergency Orders

5.1 The Fire orders and procedures are displayed within each user area; they are also displayed in the corridors along with the evacuation routes.

5.2 The control box and fire zones drawings are located in the foyer, along with supporting documentation. Copies of the fire zone drawings and related information are held in the office area.

5.3 The KTC orders are copied at the foot of this policy. **The Assembly Point is the grassed area at the front of the building on the Library side *or* as directed by the Police/Fire Officer. DO NOT USE THE LIFT.**

5.4 Procedures for emergency situations, normally those that might be faced by the office staff in working hours, are issued separately and by virtue of their nature not disclosed other than on a 'need to know' basis.

6. The alarms are tested weekly, usually on Mondays, with more intensive checks at monthly and quarterly intervals. Except where advised, such test will not result in alarm activations exceeding ten seconds duration. A FULL TEST WILL RESULT IN ALL EMERGENCY EXIT LOCKS OPENING AND THE LIFT STOPPING, DOORS OPEN, ON LEVEL 0 (Main entrance level). For situations where the door locks fail to reset or lock automatically, including after power outages beyond the capacity of the back-up batteries and overrides initiated by WDC, basic rectification details are held in the office; otherwise, a specialist contractor is brought in by WDC.

7. Usage of the Council Facilities

The following apply (and should be read in conjunction with other relevant policies):

7.1 Kenilworth Town Council do not have exclusive use of Jubilee House. It is not open to the public and we have a duty to protect all tenants of the building by monitoring access at all times.

7.2 For out of hours usage, the individual Member who made the booking is responsible for allowing access to the relevant portions of the building and will be responsible for tidying and building closure checks on completion. During office hours Council Staff can assist.

7.3 Any letting of Council facilities will include comprehensive usage safety instructions and users are insured for liability risks within the facilities.

7.4 The person chairing the meeting (or otherwise nominated person) is to ensure that all present are briefed on the fire and emergency procedures, the location of fire appliances/ extinguishers, assembly point and that the lift must not be used; a fire blanket is in Room 3.03. Everyone is to be signed in and out and the list safeguarded for checking in the event of an evacuation. The nearest disabled safe evacuation chair is adjacent to room 3.10 (Kenilworth Library side of the Chamber). ~~A telephone with 999 capacities is installed in the Mayor's room, which is accessible from the Chamber.~~

7.5 Entry and exit will normally be through the front doors. The main entrance doors, rear door, fire doors etc are not to be propped open nor is movement in corridors to be impeded by the siting of tables, chairs etc. A door entry calling system is provided within the Council offices and chamber. During the daytime, users should make their own control of entry arrangements in conjunction with the council staff so that this does not interrupt the business of other building users or Council staff.

7.6 In the evening, users may wish to allocate a member of their team to assist with entry at the front entrance doors. This is recommended especially when multiple usage of the building is occurring. Persons are *only* to be admitted by the party or group authorizing their entry.

7.7 No 'call for entry' system is installed for the rear doors as these are intended purely for staff, including police, tenants etc.

7.8 Should the lift fail in normal operation, including as a result of a power failure, please note that the user operated emergency telephone call system is directed to a specialist contractor. The alarm button and voice system must be operated as specified within the lift.

Council staff, Members and Visitors

8. The Council recognises it has a legal duty of care to protect the health and safety of its employees and others who may be affected by the council's activities.

8.1 The Council regards the promotion of health and safety as a mutual objective for all employees, at all levels and in all activities. Reference to employees also applies to volunteers working on behalf of the Council.

9. The Council shall:

a. Provide an organisational structure that defines the responsibilities for health and safety.
b. Provide adequate resources to control the health and safety risks arising from our activities
c. Encourage staff to identify and report hazards so that we can all contribute towards improving safety
d. Maintain premises in accordance with WDC guidance and provide and maintain safe plant and equipment
e. Provide information, instruction and supervision for employees

f. Provide adequate training and ensure that all employees are competent to do their tasks
g. Carry out and regularly review risk assessments to identify proportionate and pragmatic solutions to reducing risk
h. Only engage contractors who are able to demonstrate due regard to health and safety matters
i. Require a written risk assessment and method statement (RAMS) prior to any contractor starting work or carry out an ‘on the job’ RAMS they complete themselves on the day they commence work.
j. Provide appropriate PPE to all employees in carrying out their duties for the Council.
k. Ensure all contractors have relevant Employers Liability and Public Liability Insurance in place prior to starting work.
~~l. Review this policy annually and revise to reflect changes to the activities and any changes to legislation. Any changes to this policy will be brought to the attention of all employees.~~

10. Organisation Structure for Health & Safety

10.1 The Full Council has ultimate responsibility for the health and safety of Kenilworth Town Council but discharges this responsibility through the Town Clerk.

10.2 The Council shall ensure that:

- They provide the lead in developing a positive health and safety culture through the organisation
- All its decisions reflect its health and safety intentions
- Adequate resources are made available for the implementation of health and safety
- They will promote the active participation of workers in improving health and safety performance.

10.3 The Town Clerk is the designated person with overall responsibility for ensuring compliance with Health and Safety legislation.

10.4 The Town Clerk shall ensure that:

- This policy is implemented, monitored, developed and communicated effectively
- Adequate insurance cover is provided at all times
- There is regular communication and consultation with staff on health and safety matters
- Safe working practices are developed, implemented and maintained
- Accidents, ill health and ‘near miss’ incidents are recorded, investigated and reported
- Ensure that all employees receive adequate training, information and supervision to maintain safe standards.

10.5 All Council employees are required to:

- Make themselves familiar with and conform to this policy
- Observe safety rules at all times
- Where required, wear protective clothing and use appropriate safety devices provided
- Report to their line manager all accidents, injuries to persons and damage to vehicles/plant/equipment
- Know the location of First Aid facilities
- Report all safety hazards as a matter of urgency to the Clerk

- Know what to do in the case of fire, or other emergency and the location of fire fighting equipment
- Maintain good housekeeping at all times
- Observe safe standards of behaviour and dress

11. All employees have a duty to take steps to ensure they do not place themselves or others at risk of harm by assisting in identifying fire hazards as they emerge and reducing all fire risks by working in accordance with approved safe practices.

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Jubilee House Offices

FIRE AND EVACUATION PROCEDURES

ON DISCOVERING A FIRE IN THE TOWN COUNCIL AREA

1. Press the Fire Alarm call point button (top of the stairs and near the male toilets at Rm 3.10).

2. Dial 999 and report details, including your name and location.

3. IF IT IS SAFE TO DO SO, tackle the fire with the equipment provided (handheld extinguishers by Rms 3.04/3.05, the Safer Neighbourhoods/MP offices and the male toilet at Rm 3.10). A fire blanket is in Rm 3.03 Kitchen.

4. Close all doors and windows.

5. If not already removed by the senior person, and circumstances permitting, collect and take with you the signing-in register. Instruct any persons seen to exit the building immediately.

6. Proceed to the Assembly Point (grassed area towards the Library) via the emergency exits (central or Council Chamber stairways) or as otherwise directed by the Police or Senior Fire Officer. DO NOT USE THE LIFT.

7. Do not re-enter the building until instructed to do so.

ON HEARING THE FIRE ALARM

1. IMMEDIATELY close all doors and windows and leave the building using the nearest available exit (follow signs). DO NOT USE THE LIFT. Do not shout or run, nor wait to collect personal possessions. Assist any persons as required. The disabled chair is located outside the male toilet at Rm 3.10 and includes operating instructions.

2. Proceed to the Assembly Point (grassed area towards the Library) or as directed by the Police/Fire Officer. DO NOT USE THE LIFT.

3. The senior person is to ensure that all staff, Councillors, and members of the public are evacuating the building and, so far as possible, that no one remains in the Town Council office and immediate environment (including toilet and kitchen) or is trapped in the lift.

4. If not already removed, the senior person is to take the signing-in book and once all persons are gathered in the designated assembly area to ensure that all persons are accounted for. Any apparent discrepancies are to be investigated and reported to the Police/Fire Officer attending the scene.

5. Do not re-enter the building until instructed to do so.

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DIGITAL AND SOCIAL MEDIA POLICY

Date of Approval –

16/7/26~~27/07/23~~ Date of Review

– July 2029~~6~~

The aim of this Policy is to set out a Code of Practice to provide guidance to Staff and Town Councillors in the use of online communications, collectively referred to as digital and social media. This document will also reflect Kenilworth Town Council's intentions on how its website will be managed, and how the content, and links to external sites will be determined. This will apply to both the Town Council website and our 'Visit Kenilworth' website.

Digital and social media is a collective term used to describe methods of publishing on the internet. The policy covers all forms of digital media and social networking sites which include (but are not limited to):

Digital Media

- Town Council website
- Town Council emails

Social Media

Social Media applications include, but are not limited to:
- Social networking sites such as Facebook
- Microblogging applications, for example X~~Twitter~~
- Image and video sharing sites, such as YouTube, Flickr and Instagram
- Blogs, for example Blogger
- Video streaming services, such as Twitch
- Discussion forums, such as Reddit
- Instant Messaging services, such as Messenger, WhatsApp and Skype
- Reference sources such as Wikipedia

Who does it apply to?
The principles of the Policy apply to Town Councillors and all Council Staff (in their capacity as Councillors and Staff respectively). It is also intended for guidance for others communicating with the Town Council. The policy sits alongside relevant existing polices which need to be taken into consideration.

Use of Digital and Social Media channels owned by Kenilworth Town Council
The use of digital and social media does not replace existing forms of communication. The main media for the purpose of communicating information about the Town Council is our website. The website and other forms of social media will be used to enhance communication. Therefore, existing means of communication should continue with social media being an additional option.

The Policy

1. The Deputy Town Clerk will act as moderator for Council- owned digital and social channels. They will be responsible for overseeing posting and monitoring of the content ensuring it complies with the Digital and Social Media Policy. The moderator will have authority to remove any posts made by third parties from our social media pages which are deemed to be not in keeping with the policies and standards that the Town Council subjects itself to including those of a defamatory or libelous nature. Such posts will also be reported to the Hosts (i.e. Facebook) and also the Town Clerk.

2. The Council will appoint a nominated "Webmaster" to maintain and update the Town Council Website ~~–~~ Kenilworth-tc.gov.uk~~Web~~.

3. The Webmaster is responsible for the structure and type of information provided on the website. The website and email communications media may be used to –

- Post minutes and dates of meetings
- Advertise events and activities
- Promote good news stories linked via website or press page
- Advertise Vacancies
- Post and communicate information from local partners i.e. Police, Library and Health etc.
- Announce new information.
- Post and communicate information from other Parish related community groups/clubs/associations/bodies e.g. Schools, sports clubs and community groups
- Refer resident queries to the clerk and all other councillors
- Other relevant information as agreed by the Webmaster & Town Clerk

4. The Council will not routinely allow commercial advertising/links on the website unless these are directly related to an activity within the town. However, local groups and organisations will be able to submit information in relation to their activities. Any request to link will be considered on its own merit.

Since external website contents may change or disappear entirely without notice, the Council cannot be held responsible for the content or accuracy of external websites. Should a link be made to other websites which are not under the control of the Council, we have no control over the nature, content and availability of those sites. The inclusion of any links does not necessarily imply a recommendation or endorse the views expressed within them.

5. **Social media** channels will be used to share the website information above with links referring to the Kenilworth Town Council website ~~–~~ Kenilworth-tc.gov.uk~~Web~~. These postings are to be authorised by the Town Clerk

6. **Emails** will be used to distribute information of council business.

7. Any member of staff making detrimental comments about Kenilworth Town Council or its Councillors will immediately be subject to disciplinary action.

8. The nominated moderator or moderators shall remove any negative posts which may contain personal and inflammatory remarks, libelous or defamatory information without further comment or notification.

9. Councillors or residents of Kenilworth who have any concerns regarding content placed on social media sites should report them to the Town Clerk. Misuse of such sites, in a manner that is contrary to this and other policies could result in action being taken.

10. Responses -Residents and Councillors should note that not all communication requires a response.

11. The Town Clerk and the moderators will be responsible for all final published responses.

12. If a matter needs further consideration it may be raised at a meeting of the Council. The poster will have been informed by way of response to this fact and also be invited to correspond with the Town Clerk directly.

13. If the moderator feels unable to answer a post for example of a contentious nature this shall be referred to the Town Clerk. The poster will have been informed by way of response to this fact and also be invited to correspond with the Town Clerk directly.

14. The Policy will be reviewed periodically.

Personal Guidance using Digital and Social Media

15. Individual Town councillors are responsible for what they post on digital media, both in their personal capacity and as a Councillor. Councillors are personally responsible for any online activity conducted via their published e-mail address which is used for Council business. When using emails on Council business, Councillors must include an appropriate data privacy and protection statement and adhere to The Members' Code of Conduct. Councillors must not advertise businesses using their Councillor name.

16. When participating in any online communication which is in relation to Town Council business or as a Town Councillor, Councillors must:

a. Be responsible and respectful; be direct, informative and transparent.

b. Always disclose their identity and affiliation to the Town Council, i.e., being an elected Member of Town Council.

c. Never make false or misleading statements.

d. Be mindful of the information and should not present themselves in a way that might cause embarrassment.

e. Ensure personal opinions are not published as being representative of the Town Council, bring the Town Council into disrepute or are contrary to the Council's Code of Conduct or any other Policies. Such breaches of the Code may lead to a Member's referral to WDC Standards

Committee.

f. If they identify themselves as such on digital media channels, it is recommended that, in the personal biography information ~~on Twitter and similar media platforms~~, Councillors state “Opinions I express here are my personal views and not those of Kenilworth Town Council”

g. Refrain from posting potentially inflammatory remarks including use of language that may be deemed as offensive - relating in particular to race, sexuality, disability, gender, age or religion or belief must not be published on any social media site.

h. Avoid personal attacks, online fights and hostile communications.

i. Avoid the use of an individual’s name.

j. Permission to publish photographs or videos on digital media sites should be sought from the persons or organisations in the video or photograph before being uploaded. It is advised that if Councillors wish to distribute an image or video from an external source, that this is done by sharing or linking to the external source’s original post, image or video.

17. Respect the privacy of other Councillors and residents.

18. Do not post any information or conduct any online activity that may violate laws or regulations.

19. On proprietorial sites it must be clear if such sites are administered by a third party or by a Councillor. In the latter it should be clear from any post by a Councillor on issues relating to Council business that he/she is a Town Councillor.

20. If a Councillor is instructed by the Town Clerk or Deputy Clerk to amend or remove any post on digital media by a Councillor, the necessary action must be taken within 12 hours of receipt of the instruction

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ENCLOSURE 4

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Town Clerk: Miss M S Field

Field Code Changed

FLAG FLYING POLICY

Date of Approval – 16 July 2026~~1~~

~~December 2022~~ Review – July

2028~~December 2025~~

1. BACKGROUND

1.1 This Policy applies only to the flying of flags from the flagpole in front of Kenilworth Town Council Offices, Jubilee House, Kenilworth.

1.2 Kenilworth Town Council recognises the meaning and significance attributed to flags. They are emotive symbols which can boost local and national identities and strengthen community cohesion. They are ways for communities to express feelings of joy, pride and loyalty.

1.3 Like all symbols, flags are open to wide-ranging interpretation and therefore also have the potential to cause controversy and create tension between community groups whose opinions may differ. The flying of any flag must be viewed in the context in which it is flown or displayed. Factors affecting the context include the manner and frequency with which flags are flown. The Council has a responsibility to carefully consider the potential impact upon its communities of flying flags from Jubilee House and how that action may be interpreted.

2. CONTEXT

2.1 The flying of flags is not the subject of statute law in England, Wales or Scotland. The Government liberalised the regulations surrounding the flying of flags in England in October 2012.

2.2 Under the Town and Country Planning (Control of Advertisements) (England) (Amendment) Regulations 2021~~07~~, for planning permissions, flags are normally treated as a form of advertising. Therefore, some flags require formal consent from the local planning authority before they may be displayed.

2.3 There are categories of flags which do not require consent from the local planning authority, including the Union Flag.

2.4 There are categories of flags that may be flown without consent but which are subject to certain planning restrictions regarding the size of the flag, including the Rainbow Flag (also commonly known as “LGBT” / “Pride” Flag).

2.5 Advice is issued by the Department for Culture, Media and Sport (DCMS) on the flying of national flags on government buildings. This advice relates to government buildings only, but many councils follow the advice on a voluntary basis and it is widely considered to be best practice to do so.

2.6 The Flag and Heraldry Committee and the Flag Institute produced flag flying guidance in 2010 (revised 2024). The guidance covers the protocol which applies to flying flags in a variety of situations and aims to ensure flags in the UK are flown correctly and treated with dignity and respect.

3. USUAL ARRANGEMENTS FOR THE DISPLAYING OF FLAGS

3.1 The Union Flag shall be flown in accordance with the designated days provided by the Department of Culture Media and Sport (DCMS) and with due respect to the protocol detailed by the Flag Institute.

3.2 On designated days the Union Flag shall be flown all day, typically within normal office hours, between 9am to 5pm, but whenever possible they will be flown from sunrise to sunset.

3.3 The Rainbow Flag (also commonly known as “LGBT” / “Pride” Flag) shall be flown on the day of the Warwickshire Pride festival and on the International Day against Homophobia, Transphobia and Biphobia

3.4 These are the only two flags specifically included in this Policy for display.

3.5 Flags shall not be flown during severe weather conditions or planned maintenance.

3.6 Flags should not be flown in a worn, damaged or soiled condition as that could imply disrespect to the nations/bodies that they represent.

4. REQUESTING GUEST FLAGS

4.1 Flags not specifically included in this Policy, including those of other nations, shall not be flown without first gaining approval from the Town Council.

4.2 Applications for the flying of guest flags should be made in the first instance to the Town Clerk.

4.3 Kenilworth Town Council will consider any request to fly a flag which is not listed in the Policy. However, it is under no obligation to grant applications to fly guest flags and its decision is final.

4.4 The Town Council shall reasonably consider any request for the flying of a guest flag that does not contradict the principles of this Policy. The decision making process should take into account the following:

- The decision of the Council to fly guest flags should be made in the spirit of displaying universal allegiance, support or respect or to celebrate a significant international, national or local occasion.

- It should be considered whether it is appropriate for a Local Authority to display such support on behalf of its communities. The decision should ultimately reflect the values of Kenilworth Town Council.

- The flying of any flag must be viewed in the context in which it is flown or displayed. Factors affecting the context include the manner and frequency with which flags are to be flown. The decision should be sensitive to the views of all the Town’s communities and actively seek to avoid creating unnecessary controversy or conflict.

- A flag incorporating the emblem of any religious group or political party, whether it is a party within the UK or abroad, or any flag containing any emblem or device designed to affect support for a religious group or political cause, shall not be flown.

- The Council shall not allow the use of flags for political purposes or for the purposes of advertising.

- The category of the guest flag should be established and whether planning consent is necessary.

- It should be established whether the proposed date for the guest flag to be flown would conflict with that of other flags.

- The decision should always seek to maintain the dignity of the national flags and the Equality responsibilities of Kenilworth Town Council.

- It should be established whether it is practical for the Council to fly the guest flag from Jubilee House or if an alternative location would be better suited. (Examples of practical considerations include whether a suitable flag can be supplied to the Council and whether their Office is open on the day the flag is to be flown / staffed during the hours it must be raised / lowered).

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FIXED ASSET POLICY

Date of Approval –

16/07/2026

~~27/07/2023~~

Review – July 2029~~6~~

1. Introduction

1.1 Local Councils must maintain an asset register to ensure fixed assets are appropriately safeguarded. This includes items of a capital nature where values tend to be high and which have a useful life of more than one year.

2. Scope of the asset register

2.1 In order to ensure transparency and reasonableness, the following items are included in the Council's asset register, whether purchased, gifted or otherwise acquired, together with their holding location:

- Land and buildings held freehold or on long term lease in the name of the Council
- Community assets
- Assets considered to be portable, attractive or of community significance

2.2 In accordance with good practice, the Council has set a de minimus level of £250 below which expenditure will not generally be capitalised. All expenditure above the de minimus level will be deemed capital expenditure and added to the fixed asset register.

2.3 The values indicated in the asset register will inform the 'Total Fixed Asset' section of the Annual Return.

2.4 The following items fall outside the definition for inclusion and are therefore excluded from the Council's asset register:

- Assets rented or loaned to the Council
- Assets owned by charitable trusts where the Council is the trustee

- ~~I~~Items held for resale, eg. stock
- Consumable items or items with a useful life of less than a year
- Cash and short term investments
- Intangible assets eg. Armorial Bearings (See Appendix A) ~~Intangible assets eg. Armorial Bearings~~

2.5 The asset register and schedule of disposals will be reviewed annually by the FinanceGS Committee and then approved by Full Council.

3. Valuation of assets and the fixed asset register

3.1 Once recorded on the fixed asset register, the value of assets must not change from year to year until disposal. Commercial concepts of depreciation, impairment adjustments, and revaluation are not required nor appropriate for this method of asset valuation. ~~Concepts of depreciation and impairment adjustment are not appropriate for Local Councils~~ (Governance and Accountability for Local councils: A Practitioner's Guide (England) 2025~~17~~).

3.2 Assets must be valued by one of the following means based on available information:

- Actual purchase price (where known)
- Proxy (estimated purchase price) value, where actual purchase price is not known
- Nominal value of £1. This should be used for assets gifted or transferred to the Council

4. Valuation of assets for insurance purposes

4.1 The fixed asset register will be used to inform the insurers of Council assets.

4.2 For the purposes of insurance, the value to be used is the replacement value of the item, not the purchase price or market value.

4.3 The Council should ensure assets are valued accurately for insurance purposes to avoid under (or over) insuring. Assets should therefore be valued at least every five years to ensure the appropriate level of insurance is held.

5. Procedure for updating the register

5.1 The start point is the asset register in a particular financial year is that which has been agreed for the end of the previous financial year. The financial ledger should be reviewed for all purchases made during the year and these added to the Register as appropriate; any assets which have been gifted should also be identified. The value attributed to each item added to the Register should be in accordance with paragraph 3 above.

5.2 The financial ledger should also be reviewed for all asset sales or disposals made during the year; disposals should include assets which are no longer in use and which will not be used in the future. Any assets which fall in the categories above should be removed from the asset register and recorded in a schedule of asset disposals.

5.3 ~~5.4~~ A 'stock take' of items on the Register should take place on a regular basis to physically verify that each asset exists; each item on the asset register should be so verified at least once every three years. A note should be recorded on the Register to confirm the verification of the appropriate asset; the note should include the date of verification and the identity of the person doing so. Any assets which cannot be located should be removed from the Register and recorded in the schedule of disposals.

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Appendix A - Intangible Assets

Intangible assets such as Armorial Bearings, Digital domains – kenilworth-tc.gov.uk and visit.kenilworth.org, and the Kenilworth Revealed App are considered to fall outside the definition of fixed assets according to section 5.57 of the Governance and Accountability for Local Councils' Practitioner's Guide 2025. These have not therefore been included in our standard Fixed Assets Register.

Intangible assets can be recorded separately by a local council if they are deemed to hold a significant community or financial value.

This council records all intangible assets in a separate section of the register to ensure transparency but keeping physical fixed assets distinct for insurance and annual reporting purposes.

Where possible intangible assets will be recorded as:

a. Intangible Assets that incur a capital replacement cost if lost or damaged e.g. website
b. Intangible Assets that have no capital replacement cost

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SCHEME OF DELEGATION

Approved – 16 July 2026

Review Due – July 2027

Introduction

The purpose of the Scheme of Delegation is to consolidate a Council's delegated powers into one document:

• providing a single point of reference to inform decision-making;

• ensuring that that there is no conflict between different governance documents;

• clarifying lines of accountability; and

• confirming where statutory responsibilities sit.

The Council's statutory power to delegate its functions is laid down in the Local Government Act (LGA) 1972 s101. This states that power can be delegated to a committee, sub-committee, or officer of the authority, or to another authority.

This Scheme of Delegation authorises the Proper Officer and Responsible Financial Officer (the Town Clerk) and Standing Committees to act with delegated authority in the specific circumstances detailed below.

Proper Officer and Responsible Financial Officer Duties and Powers

1. Responsible Financial Officer

1.1. The Town Clerk shall be the Responsible Financial Officer to the Council and shall be responsible for the Town Council's accounting procedures, in accordance with the Accounts and Audit Regulations in force at any given time.

2. Proper Officer

2.1. The Town Clerk shall be the Proper Officer of the Council and as such is specifically authorised to:

- Receive declarations of acceptance of office
- Receive and record notices disclosing interests
- Receive and retain plans and documents
- Sign Notices or other documents on behalf of the Council
- Receive copies of bylaws made by a principal local authority
- Certify copies of bylaws made by the Council
- Draw up agendas usually after consultation with the relevant Committee Chair
- Sign summons to attend meetings of the Council.

2.2. In addition, the Town Clerk has the delegated authority to undertake the following matters on behalf of the Council:

- Day to day administration of services.
- Day to day supervision and control of all staff employed by the Council.
- Authorisation to call any extra meetings of the Council or any Committee as necessary, having consulted with the Mayor of the Council, and/or the Chairman of the appropriate Committee.
- Authorisation to respond immediately to any correspondence, requiring or requesting information or relating to previous decisions of the Council, but not correspondence requiring an opinion to be taken by the Council or its Committees.
- Authorisation to deal with dispensation requests from members
- Authorisation of routine recurring expenditure within the agreed budget.
- Authorisation of expenditure on works up to a maximum of £1000.
- Emergency expenditure up to £1,000 outside of an agreed budget.
- After consultation with the Group Leaders, any action considered appropriate in a situation where the health and safety of public or staff is at risk.

- Authorisation of all payments using the HSBC Bank online payment system.
- After consultation with the Chair of Planning, authorisation to issue responses on behalf of the Planning Committee for any matters which have been delegated to the Committee.
- Authorisation to issue any press releases on behalf of the Council
- Editorial control of the Council's website and social media
- Day-to day liaison with Kenilworth Allotment Tenants Association.
- Applying for any grants and other funding on the Council's behalf.

2.3. Delegated actions of the Town Clerk shall be in accordance with Standing Orders, Financial Regulations and this Scheme of Delegation and in line with directions given by the Council from time to time.

2.4. The Town Clerk may nominate another named Officer to carry out any powers and duties which have been delegated to the Town Clerk.

Council and its Committees Duties and Powers

3. Council

3.1. The following are reserved matters for the Council to decide, notwithstanding that the appropriate Committee(s) may make recommendations thereon for the Council's consideration.

- Appointment of the Town Clerk / RFO following consideration being given to a recommendation from the Staffing Committee
- Approval of the Budget and setting the Precept
- Borrowing money
- Authorisation of capital expenditure not included in the annual budget
- Approval of the Council's Annual Accounts and the Annual Return
- Making, amending or revoking Standing Orders, Financial Regulations, this Scheme of Delegation and our Policy Framework.
- Making, amending or revoking bylaws
- Making of orders under any statutory powers
- Appointment of all Standing Committees
- Matters of principle or policy

- Noting of all minutes approved by Committees
- Approval of application for Quality Status and/or its equivalent
- Nomination and appointment of representatives of the Council to any other authority, organisation or body
- Any proposed undertakings committing expenditure above £5,000 and that outside of Committee Budgets which may be a charge to General Reserves
- Responses to legislative and other allied consultations excluding those dealt with by the Planning Committee
- Prosecution or defence in a Court of Law other than an Employment Tribunal
- Nomination or appointment of representatives of the Council at any inquiry on matters affecting the Town, excluding those matters specific to a Committee.
- Decisions with a view to the Council becoming eligible to exercise the General Power of Competence
- The maintenance of a Fixed Asset Register. The safe custody and upkeep of all accoutrements and objects of interest or value in the ownership of the Council.

3.2. Urgent matters:

- In the event of any matter arising which requires an urgent decision the Town Clerk shall forthwith consult with the Group Leaders before acting on behalf of the Council.
- Before the Town Clerk exercises the delegated powers granted by the above paragraph, those Members consulted shall consider whether the matter justifies summoning a Special Meeting of the Council or appropriate Committee.
- Whenever any action is taken in this way, full details of the circumstances justifying urgent action shall be submitted in writing to the next available meeting of the Committee concerned and/or Council.

4. Committees and Sub Committees

4.1. The **Finance Committee** shall be delegated to make decisions on behalf of the Council in the following matters:

- Approval of its Minutes as true and correct records.
- All matters relating to financial management of the Council's affairs including legal matters, excluding the final setting of a precept or any amount to be borrowed.
- Following consultation with Group Leaders (as appropriate), to receive estimates from the RFO for all budget headings to enable the establishment of an overall budget estimate for recommendation to Full Council as laid down in Financial Regulations.
- Recommendation of the overall Council budget for each financial year.
- The monitoring of all budgets on an ongoing basis, taking action where required to vire (transfer) unspent provision to ensure that the overall budget parameters are maintained.
- Audit arrangements, including the selection and review of Internal Auditors.
- To negotiate any changes to existing lease agreements and negotiate terms for all new lease agreements remaining mindful of the Council's financial responsibilities.
- Corporate Management including matters of general policy ahead of recommendations to Full Council.
- Consideration and approval of all community grants.
- Reviewing the Council's Financial Regulations / Standing Orders and Council policies in consultation with other Council Committees (all amendments to be approved by Council).
- Any other matter that has been delegated to it by the Council from time to time.
- The Committee may refer specific matters to the Council for a final decision if it so wishes.

4.2. The **Staffing Committee** shall be delegated to make decisions on behalf of the Council in the following matters and will meet as necessary:

- Approval of its Minutes as true and correct records.
- The recruitment and selection of all staff with the exception of the Town Clerk / RFO.
- The short listing of applicants for the post of Town Clerk and RFO.
- To interview applicants for the post of Town Clerk / RFO and make recommendations to the Council thereon.
- To administer any discipline or grievance cases in accordance with the

Council's adopted policies.

- Prosecution or defence in any Employment Tribunal proceedings.
- To ensure all staff appraisals are being carried out in accordance with Town Council policy.
- To ensure that the Leader of the Council carries out staff appraisal of the Town Clerk.
- To approve any changes to the terms and conditions of employment of employees of the council.
- To approve changes to remuneration of any employee within the approved budget.

It is vital that the Council and Staffing Committee keeps confidential its deliberations and decisions around individual staff matters.

4.3. The **Planning Committee** shall be delegated to make decisions on behalf of the Council in the following matters:

- Approval of its Minutes as true and correct records.
- To have delegated powers to make observations on all planning, highways, footpaths, licensing applications and related matters, and submit those observations to the appropriate authority. When necessary, hold meetings with residents, developers or planning officers to assist with the formulation of those observations.
- To respond to all consultations, and to take part in any discussions which could result in changes to the Core Strategy, Neighbourhood Plan, Planning Policy Statements, Town & Country Planning Act, etc.
- To oversee the process of implementation, monitoring and review of the Neighbourhood Plan.
- To respond to requests regarding street naming.
- Any other matter which may be delegated to it by the Council from time to time.
- The Committee may refer specific matters to the Council for a final decision if it so wishes.

4.4 The **General Services Committee** shall be delegated to make decisions on behalf of the Council in the following matters:

- Approval of its Minutes as true and correct records
- In consideration and planning of:
  - Seasonal Lighting
  - Street Decoration
  - Town Twinning
  - Town Council Events
  - Coordination with businesses and voluntary communities
  - Council communications i.e., our website and digital media.
- Any other general purpose matter which the Clerk considers appropriate.

5. Sub-Committees

5.1. A Standing Committee may if it believes that it would be appropriate, appoint a Sub-Committee. Any powers to be delegated to such a Sub-Committee may be detailed at the time the Sub-Committee is formed by means of a Minute detailing the Terms of Reference but such delegated powers must be approved by the Council.

6. Delegation - Limitations

6.1 Committees and Sub-committees shall, at all times, act in accordance with the Council's Standing Orders, Financial Regulations and this Scheme of Delegation and, where applicable, any other rules, regulations, schemes, statutes, bylaws or orders made and with any directions given by the Council from time to time. This does not apply to Working Groups.

KENILWORTH TOWN COUNCIL FINANCIAL REGULATIONS

Contents

These Financial Regulations were adopted by the council at its meeting held on 3 October 2024. They are due for review in accordance with NALC guidance.

1. General

1.1. These Financial Regulations govern the financial management of the council and may only be amended or varied by resolution of the council. They are one of the council's governing documents and shall be observed in conjunction with the council's Standing Orders.

1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.

1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings.

1.4. In these Financial Regulations:

- 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
- "Approve" refers to an online action, allowing an electronic transaction to take place.
- "Authorise" refers to a decision by the council, or a committee or an officer, to allow something to happen.
- 'Proper practices' means those set out in *The Practitioners' Guide*
- *Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England
- 'Must' and **bold text** refer to a statutory obligation the council cannot change.
- 'Shall' refers to a non-statutory instruction by the council to its members and staff.

1.5. The Responsible Financial Officer (RFO) holds a statutory office, appointed by the council. The Clerk has been appointed as RFO and these regulations apply accordingly. 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 control systems;
- ensures the accounting control systems are observed;
- ensures the accounting records are kept up to date;
- seeks economy, efficiency and effectiveness in the use of council resources; and
- produces financial management information as required by the council.

1.6. **The council must not delegate any decision regarding:**

- **setting the final budget or the precept (council tax requirement);**
- **the outcome of a review of the effectiveness of its internal controls**

- **approving accounting statements;**
- **approving an annual governance statement;**
- **borrowing;**
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors**

1.7. In addition, the council shall:

- authorise any grant or single commitment in excess of £5,000.

2. Risk management and internal control

2.1. **The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**

2.2. The RFO shall prepare, for approval by the council, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.

2.3. When considering any new activity, the RFO shall prepare a draft risk assessment including risk management proposals for consideration by the council.

2.4. **At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**

2.5. **The accounting control systems determined by the RFO must include measures to:**

- **ensure that risk is appropriately managed;**
- **ensure the prompt, accurate recording of financial transactions;**
- **prevent and detect inaccuracy or fraud; and**
- **allow the reconstitution of any lost records;**
- **identify the duties of officers dealing with transactions and**
- **ensure division of responsibilities.**

2.6. At least once in each quarter, and at each financial year end, a member other than the Chair shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the Finance Committee.

2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

3. Accounts and audit

3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.

3.2. **The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonably accuracy at any time. In particular, they must contain:**

- **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
- **a record of the assets and liabilities of the council;**

3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.

3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.

3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices**.

3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider 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.

3.7. The internal auditor shall be appointed by the council and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.

3.8. The council shall ensure that the internal auditor:

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

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

- perform any operational duties for the council;
- initiate or approve accounting transactions;

- provide financial, legal or other advice including in relation to any future 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.

3.10. For the avoidance of doubt, in relation to internal audit the terms ‘independent’ and ‘independence’ shall have the same meaning as described in The Practitioners Guide.

3.11. 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 documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.

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

4. Budget and precept

4.1. **Before setting a precept, the council must calculate its council tax requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**

4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by the Staffing Committee at least annually by the end of October for the following financial year and minuted. The RFO and Chair of Finance to be notified accordingly.

4.3. No later than November each year, the RFO and the Chair of the Finance Committee shall prepare a draft budget with detailed estimates of all income and expenditure for the following financial year, along with a forecast for the following three financial years, taking account of the lifespan of assets and cost implications of repair or replacement.

4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of the full council.

4.5. The draft budget with any committee proposals and three-year forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the Finance Committee and a recommendation made to the council.

4.6. Having considered the proposed budget and three-year forecast, the council shall determine its council tax requirement by setting a budget. The council shall set a precept for this amount no later than the end of January for the ensuing financial year.

4.7. **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must disclose at the start of the meeting that Section 106 applies to them.**

4.8. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.

4.9. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.

4.10. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council.

5. Procurement

5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.

5.2. The RFO should verify the lawful nature of any proposed purchase before it is made.

5.3. Every contract shall comply with the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.

5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Public Contracts Regulations 2015 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**

5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 5.12) obtain prices as follows:

5.6. For contracts estimated to exceed £60,000 including VAT, the Clerk shall advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation. Tenders shall be invited in accordance with Appendix 1.

5.7. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation[1] regarding the advertising of contract opportunities and the publication of notices about the award of contracts.**

5.8. For contracts greater than £3,000 excluding VAT the RFO shall seek at least three fixed-price quotes;

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[1] The Regulations require councils to use the Contracts Finder website if they advertise contract opportunities and also to publicise the award of contracts over £30,000 including VAT, regardless of whether they were advertised.

5.9. Where the value is between £1000 and £3,000 excluding VAT, the RFO shall try to obtain three estimates which might include evidence of online prices, or recent prices from regular suppliers.

5.10. For smaller purchases, the RFO shall seek to achieve value for money.

5.11. **Contracts must not be split into smaller lots to avoid compliance with these rules.**

5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:

i. specialist services, such as legal professionals acting in disputes;

ii. repairs to, or parts for, existing machinery or equipment;

iii. works, goods or services that constitute an extension of an existing contract;

iv. goods or services that are only available from one supplier or are sold at a fixed price.

5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council. Avoidance of competition is not a valid reason.

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

5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:

- the RFO, under delegated authority, for any items below £1000 excluding VAT.

Authorisation must be supported by a minute (in the case of council or committee decisions) set out below:

- the Finance Committee for all items of expenditure within their delegated budgets for items under £5,000 excluding VAT
- the council for all items over £5,000;

5.16. No individual member, or informal group of members may issue an official order unless instructed to do so in advance by a resolution of the council or make any contract on behalf of the council.

5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council except in an emergency.

5.18. In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £1,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Group Leaders and Chair of Finance as soon as possible, and to the council as soon as practicable thereafter.

5.19. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless the council is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.

5.20. An official order or letter shall be issued for all work, goods and services above £1000 excluding VAT unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.

5.21. Any ordering system can be misused and access to them shall be controlled by the RFO.

6. Banking and payments

6.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with HSBC plc. The arrangements shall be reviewed annually for security and efficiency.

6.2. The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.

6.3. All invoices for payment should be examined for arithmetical accuracy, allocated to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by the RFO.

6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.

6.5. All payments shall be made by online banking unless the council resolves to use a different payment method.

6.6. The RFO shall have delegated authority to authorise payments in the following circumstances:

i. any payments of up to £1000 excluding VAT, within an agreed budget.

ii. payments of up to £1000 excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.

iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 or to comply with contractual terms, where the due date for payment is before the next scheduled meeting of the council, where the 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.

iv. Fund transfers within the councils banking arrangements up to the sum of £20,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council.

6.7. The RFO shall present a schedule of payments requiring authorisation, together with the relevant invoices, to two authorised signatories. The signatories shall review the schedule for compliance and, having satisfied themselves, shall authorise payment. The authorised schedule shall be signed. A detailed list of all payments shall be disclosed within or as an attachment to the next meeting of the council.

7. Electronic payments

7.1. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify six councillors who will be authorised to approve transactions on those accounts.

7.2. All authorised signatories shall have access to view the council's bank accounts online via the RFO.

7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.

7.4. The Service Administrator shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent by email to two authorised signatories.

7.5. In the prolonged absence of the Service Administrator an authorised signatory shall set up any payments due before the return of the Service Administrator.

7.6. Two councillors who are authorised signatories shall check the payment details against the invoices before approving each payment.

7.7. Evidence shall be retained showing which members approved the payments.

7.8. A full list of all payments made in a month shall be provided to the next council meeting.

7.9. With the approval of the council in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are signed by two authorised members. The approval of the use of each variable direct debit shall be reviewed by the council at least every two years.

7.10. Payment may be made by BACS or CHAPS by resolution of the council provided that each payment is approved by two authorised bank signatories, evidence is retained and any payments are reported to the council at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.

7.11. If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are signed by two members, evidence of this is retained and any payments are reported to council when made. The approval of the use of a banker's standing order shall be reviewed by the council at least every two years.

7.12. Account details for suppliers may only be changed upon written notification by the supplier verified by the RFO. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every two years.

7.13. Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.

7.14. Remembered password facilities, other than secure password stores requiring separate identity verification, should not be used on any computer used for council banking.

8. Cheque payments

8.1. The council does not make any payments by cheque and does not have access to a cheque book.

8.2. The council does not accept payment by cheque.

9. Payment cards

9.1. The council does not have access to a debit or credit card.

9.2. The council holds a Business Deposit Card for depositing cash and cheques into the current account when necessary.

10. Petty Cash

10.1. The RFO shall maintain a petty cash float of £200 and may provide petty cash to officers for the purpose of defraying operational and other expenses.

a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.

b) Cash 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 any schedule of payments presented for approval.

11. Payment of salaries and allowances

11.1. **As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**

11.2. **Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**

11.3. Salary rates shall be agreed by the Staffing Committee and approved by council. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the Staffing Committee.

11.4. Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.

11.5. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.

11.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook.

11.7. Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the full council.

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

12. Loans, investments and grants

12.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.

12.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full council, following a written report on the value for money of the proposed transaction.

12.3. The council shall review their Investment Strategy in accordance with Statutory Guidance on Local Government Investments, at least annually.

12.4. All investment of money under the control of the council shall be in the name of the council.

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

12.6. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

12.7. Where possible, an external grant application or request for funding support shall be made with the prior approval of council or the Finance Committee.

12.8 Where possible, acceptance of an external grant or funding support shall be notified to council or the Finance Committee and minuted.

13. Income

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

13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk.

13.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council by the RFO and shall be written off in the year. The council's approval shall be shown in the accounting records.

13.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.

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

13.6. The RFO shall ensure that VAT is correctly recorded in the council's accounting software and that any VAT Return required is submitted.

14. Payments under contracts for building or other construction works

14.1. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.

14.2. Any variation of, addition to or omission from a contract must be authorised by the Clerk to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

15. Stores and equipment

15.1. Delivery notes shall be obtained in respect of all goods received and goods must be checked as to order and quality at the time delivery is made.

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

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

16. Assets, properties and estates

16.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.

16.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their 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.

16.3. 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.

16.4. No interest in land 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. In each case a written report 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 where required by law).

16.5. 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, except where the estimated value of any one item does not exceed £1000. In each case a written report shall be provided to council with a full business case.

17. Insurance

17.1. The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council’s review of risk management.

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

17.3. The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to the council at the next available meeting. The RFO or delegated officer shall negotiate all claims on the council's insurers.

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

18. Suspension and revision of Financial Regulations

18.1. The council shall review these Financial Regulations annually and following any change of clerk or RFO. The Clerk shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.

18.2. The council may suspend any part of these Financial Regulations by resolution (having given due notification prior to the relevant meeting of council), provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.

18.3. The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

Appendix 1 - Tender process

1) Any 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.
2) The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the council.
3) Where a postal process is used, 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. 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 or officer.
4) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
5) Any invitation to tender issued under this regulation shall be subject to Standing Order 18 and shall refer to the terms of the Bribery Act 2010.
6) Selection criteria and score weighting will be published for all tenders under this process.
7) Where 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, 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.