



Appendix A

## FRATING PARISH COUNCIL

Memorial Hall, Main Road, Frating, CO7 7DJ.

Clerk to the Council: Kay English

Email: [clerk@fratingparishcouncil.gov.uk](mailto:clerk@fratingparishcouncil.gov.uk)

Website: [www.fratingparishcouncil.gov.uk](http://www.fratingparishcouncil.gov.uk)

### MINUTES of the FRATING PARISH COUNCIL MEETING held at the Memorial Hall on Monday 19<sup>th</sup> May 2025 at 19:30hrs.

Present: Cllr Paula Bland  
Cllr Terry Cuthbert  
Cllr Jean Hynes  
Cllr Veronica Morris  
Cllr Sally Potter  
Kay English, Clerk to the Council  
12 Members of the Public

#### 05.25.01 ELECTION OF CHAIRMAN

The Clerk invited nominations for Chairman.

It was **RESOLVED**: That Cllr Terry Cuthbert be declared Chairman of Frating Parish Council.

Nominated by Cllr T Philp and Seconded by Cllr S Potter. The Chairman signed the Declaration of Acceptance of Office.

#### 05.25.02 APOLOGIES FOR ABSENCE

Apologies for absence were RECEIVED and ACCEPTED from: Cllr Carlo Guiglielmi, County Councillor for Tendring Rural West.

#### 05.25.03 DISCLOSURE OF INTERESTS

It was **RESOLVED**: That members would raise relevant disclosures of interest at applicable agenda item.

#### 05.25.04 ELECTION OF VICE-CHAIRMAN

The Chairman invited nominations for Vice-Chairman.

It was **RESOLVED**: That Cllr P Bland be declared Vice-Chairman of Frating Parish Council.

Nominated by Cllr S Potter and Seconded by Cllr T Philp. Cllr Bland indicated her acceptance of office.

#### 05.25.05 COMMITTEE & REPRESENTATIVES

It was proposed that Council representatives remained the same although noted that Frating's Neighbourhood Watch was no longer in existence:

- i. Tree Warden: Cllr T Cuthbert
- ii. Public Rights of Way: Cllr T Cuthbert
- iii. Emergency Response (Resilience): Cllr T Cuthbert & Cllr V Morris
- iv. Frating War Memorial Hall: Cllr T Cuthbert & Cllr P Bland
- v. Neighbourhood Watch: no longer applicable
- vi. Public Transport: Cllr T Philp
- vii. TDALC: Cllr P Bland supported by the Clerk

It was **RESOLVED**: that the Council representatives as outlined be appointed. Proposed by Cllr P Bland and Seconded by Cllr S Potter.

## **05.25.06 PUBLIC QUESTIONS**

**Q.1** The overgrown footpath (near Gordon House) was hindering residents' access to the village.

**Response:** The Chairman stated that Essex County Council (ECC) had a maintenance programme, with the contract specifying frequency of grass cutting, typically twice a year. There are other footpaths in a similar condition. This issue can be reported directly to ECC, but the Chairman suggested raising a Local Highways Panel Application to expedite the process.

**Q2.** The overgrown footpath Haggars Lane was unusable because of lack of maintenance.

**Response:** The footpath was not a designated Public Right of Way and was not maintained by ECC. The ownership of the land was unknown.

**Q.3** The question on VE Day Commemoration was addressed under Chairman's Report minute 05.25.10

The Chairman thanked the member of the public who highlighted the need for cleaning the Frating Village Sign.

## **05.25.07 MINUTES**

Members RECEIVED and CONSIDERED the draft Minutes of the Frating Parish Council meeting held on 14<sup>th</sup> April 2025.

**It was RESOLVED:** That the Minutes of the meeting held on Monday 14<sup>th</sup> April 2025 be approved and signed by the Chairman.

## **05.25.08 MATTERS PENDING**

Members RECEIVED and CONSIDERED a list of Parish Council's current outstanding actions.

i. The need for an additional Vehicle Activated Sign (VAS) was discussed.

It was **RESOLVED** that the Clerk and Cllr Morris would consider the feasibility and justification for an additional VAS including relocation of the existing VAS and/or alternative measures to reduce the number of speeding vehicles.

ii. There was a maintenance contract in place for the FPC managed VAS.

iii. An update on MAG10 (surface water) would be provided following a meeting on 5<sup>th</sup> June 2025.

iv. The Closed Churchyard survey was completed identifying trees and bushes for removal. This information would be sent to Tendring District Council (TDC) for remedial work to be undertaken before responsibility for its maintenance transferred to FPC.

v. Nominations for First Aid Training (Defibrillator and CPR) should be submitted to the Clerk.

**It was RESOLVED:** That all other Council's matters pending be noted.

## **05.25.09 FINANCE**

i. The Clerk gave an update on the End of Year Statements & Accounts 2024-2025, which would be presented to the next Council meeting on 2<sup>nd</sup> June 2025; the date of the Internal Audit Inspection would take place on 28 May 2025, and Annual Precept of £7,944 was received on 1 April 2025. The Clerk confirmed that invoices and payments, outlined by email, and approved by Council, were paid on 12<sup>th</sup> May 2025.

It was **RESOLVED** that the update be noted.

ii. The Appointment of Internal Auditor 2025/2026

It was **RESOLVED** that Jan Stobard be appointed as the FPC Internal Auditor for 2025/2026.

iii. Renewal of Council Insurance Policies 2025/2026

It was **RESOLVED:** That Clear Council would be FPC insurers and invoice of £618.16 be paid.

iv. Annual Subscription for CVST 2025/2026:

It was **RESOLVED:** That the Annual Subscription for CVST be renewed at a cost of £25

v. The Clerk reported inaccuracies with the Schedule of Accounts as presented in Appendix C e.g. cost centre allocation errors, which were highlighted following a recent year-end reconciliation.

It was **RESOLVED:** Accounts for period of 01.04.2025 – 30.04.2025 would not be approved; the Clerk would present further Accounts at the meeting on 2<sup>nd</sup> June 2025.

## **05.25.09 GOVERNANCE**

i. Members RECEIVED and CONSIDERED FPC Policies, procedures, Financial Regulations and Standing Orders as outlined in Appendix D:

It was **RESOLVED** that the updated policies and procedures would be added to the FPC website by the Clerk with a Review Date of May 2026.

ii. Civility & Respect Pledge. Cllr Morris requested that FPC adopt the Civility & Respect Pledge in line with good practice.

It was **RESOLVED** that the Clerk would investigate this further, and that this be added to the agenda for consideration at the next Council meeting on 2<sup>nd</sup> June 2025.

iii. General Power of Competence

It was **NOTED** that: FPC meets the criteria to use General Power of Competence as defined in the Localism Act 2011.

iv. Devolution & Local Government Reorganisation:

It was **NOTED** that: there was no further update on the status of Devolution & Local Government Reform.

#### **05.25.10 CHAIRPERSON'S REPORT**

i. VE Day Commemoration. The joint event with Great Bromley was successful with around 350 people in attendance. The event was publicised through leaflet distribution and the website.

ii. The Chairman attended the presentation of a gift for Cllr McWilliams at Great Bentley Village Hall. A note of thanks was received from Cllr McWilliams.

iii. Alresford Viaduct: HGVs (18tn) could now use this route; noted that signage had not yet changed to reflect this.

**It was RESOLVED:** That the Chairman's report be noted.

#### **05.25.12 CLERK'S REPORT**

i. The Clerk informed Members of on-going discussions with SSE, the provider of electricity for Street Lighting. SSE failed to invoice the Council for electricity since September 2023 resulting in a bill of £3,147. The Clerk had raised a formal complaint with SSE. Further update on the situation would be provided at the next Council meeting on 2<sup>nd</sup> June 2025.

ii. Core training: Audit Course was on 20<sup>th</sup> May 2025 followed by New Clerks Course on 29<sup>th</sup> July 2025.

**It was RESOLVED:** That the Clerk's report be noted.

#### **05.25.13 REPRESENTATIVES' REPORTS**

i. Cllr Carlo Guglielmi (ECC) circulated his report by email prior to the meeting.

ii. Cllr Aimee Keteca (TDC) gave a verbal update on her meeting with Pallet Plus; matters relating to footpath and lighting concerns (the Park); Lufkins Farm; anti-social behaviour; and VE Day commemorations events. The Kings Arms Festival weekend 24<sup>th</sup> May bank holiday was also mentioned.

iii. Cllr Philp gave an update on the ongoing problem with dog fouling and installation of a dog waste bin. A resident who was proactive in raising this issue, particularly using social media, was thanked for their efforts. The Chairman would discuss sharing costs of providing dog waste bins with the Chairman of Great Bromley Parish Council.

iv. Thorrington Church, Frating, raised £3,400 in April 2025 by holding a weekend event: Blue Bell Woods. Cllr Bland proposed that ways of raising the profile of the Church and promoting its community involvement be considered.

**It was RESOLVED:** That the representative reports be noted; ways of promoting Thorrington Church would be added to Matters Pending.

#### **05.25.14 PLANNING & ENVIRONMENT**

i. Planning Applications Received:

**None received.** Noted that no planning application for Hill Farm barn conversion had been received. **It was RESOLVED:** that enquiries would be made regarding the planning application for Hill Farm and this would be reported back to the next meeting.

ii. Planning Determinations:

**None received.**

iii. Planning Appeals:

**None received.**

iv. Street Lighting Maintenance Schedule 2025/26

It was **RESOLVED**: that the Schedule of Maintenance be noted and approved.  
v.Haggars Lane Hoarding: an update on the hoarding was given. Hoarding was on private land and inspected by TDC dangerous structure team and found to be safe.  
It was **NOTED** that no further action could be taken.  
vi.VAS:  
It was **RESOLVED**: that the statistics be noted with some vehicles continuing to exceed the speed limit.

**05.25.15 LEISURE & FACILITIES**

The Frating Sign was cleaned, and Cllr Potter was thanked for undertaking the planting.

**05.25.16 ITEMS FOR INCLUSION ON THE AGENDA OF A FUTURE PARISH COUNCIL MEETING**

Items for inclusion on the agenda for the next meeting should be referred to the Clerk.

**05.25.17 DATE OF THE NEXT PARISH COUNCIL MEETING**

The annual parish council meeting was scheduled to take place on Monday 2<sup>nd</sup> June 2025 at 19:30hrs at Frating Memorial Hall.

The meeting closed at 20:30 hours.

Signed..... Date.....



# FRATING PARISH COUNCIL

Memorial Hall, Main Road, Frating, CO7 7DJ.

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APPENDIX B

## AGENDA ITEM 5 – MATTERS PENDING

**04.25.144 PUBLIC QUESTIONS**

Date for Litter Picking Event to be agreed.

**02.25.119 FINANCE**

Transfer to Unity Trust Bank Update at future meeting (TBC)

**PLANNING & ENVIRONMENT**

- 04.25.149**
- i. Feasibility of installing an additional VAS including Road Safety statistics and/or speed reduction signage.
  - ii. Lufkins Farm Planning Application.
  - iii. MAG10 Surface Water.
  - iv. New Mineral Site A69.

**04.25.145 LEISURE & FACILITIES**

- i. Land Registry: Trees Churchyard.
- ii. Bus Shelter refurbishment.

**04.25.150 COMMUNITY**

First Aid Training: Clerk

**05.25.13** Thorrington Church, Frating

**GOVERNANCE**

None.

# Annual Internal Audit Report 2024/25

## Frating Parish Council

www.fratingparishcouncil.gov.uk

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			NONE ✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")	✓		
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

28/05/2025

MRS J E STOBART, FCCA

Signature of person who carried out the internal audit

*J. Stobart*

Date

28/05/2025

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

## Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

### Frating Parish 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 2025, 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>

\*For any statement to which the response is 'no', an explanation must be published

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

02/06/2025

and recorded as minute reference:

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

Chair

Clerk

### Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

[www.fratingparishcouncil.gov.uk](http://www.fratingparishcouncil.gov.uk)

## Section 2 – Accounting Statements 2024/25 for

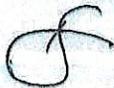
### Frating Parish Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	19,622	20,594	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	11,400	15,220	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2,552	1,599	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	3,937	5,169	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	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	9,043	8,712	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	20,594	23,531	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	20,594	23,531	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	30,866	29,883	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	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2025 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

  
28/5/2025

Date

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

02/06/2025

as recorded in minute reference:

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

## Certificate of Exemption – AGAR 2024/25 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2025, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, provided that the authority has certified itself as exempt at a meeting of the authority after 31 March 2025 and a completed Certificate of Exemption is submitted no later than 30 June 2025 notifying the external auditor.

### Frating Parish Council

certifies that during the financial year 2024/25, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed £25,000

Total annual gross income for the authority 2024/25: £16,819

Total annual gross expenditure for the authority 2024/25: £13,881

There are certain circumstances in which an authority will be unable to certify itself as exempt, so that a limited assurance review will still be required. If an authority is unable to confirm the statements below then it cannot certify itself as exempt and it must submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of £210 +VAT will be payable.

By signing this Certificate of Exemption you are confirming that:

- The authority was in existence on 1st April 2021
- In relation to the preceding financial year (2023/24), the external auditor has not:
  - issued a public interest report in respect of the authority or any entity connected with it
  - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
  - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
  - commenced judicial review proceedings under section 31(1) of the Act
  - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor either by email or by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage\* before 1 July 2025.

Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer      Date

Signed by Chair      Date

I confirm that this Certificate of Exemption was approved by this authority on this date:  
as recorded in minute reference:

Generic email address of Authority  
clerk@fratingparishcouncil.gov.uk

Telephone number  
07702169070

\*Published web address  
www.fratingparishcouncil.gov.uk

**ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2025. Reminder letters for late submission will incur a charge of £40 + VAT.**

**Civility and Respect Pledge suggested agenda item — to pass a resolution to sign up to the Civility and Respect Pledge**

**Definition of civility and respect**

Civility means politeness and courtesy in behaviour, speech, and in the written word.

Examples of ways in which you can show respect are by listening and paying attention to others, having consideration for other people's feelings, following protocols and rules, showing appreciation and thanks, and being kind.

The National Association of Local Councils (NALC), the Society of Local Council Clerks (SLCC), and One Voice Wales (OVW) believe now is the time to prioritise civility and respect and start a culture change in the local council sector.

By signing the Civility and Respect Pledge, our council demonstrates its commitment to treating councillors, clerks, employees, members of the public, representatives of partner organisations, and volunteers with civility and respect in their roles.

Signing up is a straightforward and uncomplicated process, which only requires councils to register and agree to the following statements:

<b>Statement</b>	<b>Tick to agree</b>
Our council has agreed that it will treat all councillors, clerk and all employees, members of the public, representatives of partner organisations, and volunteers, with civility and respect in their role.	
Our council has put in place a training programme for councillors and staff	
Our council has signed up to Code of Conduct for councillors	
Our council has good governance arrangements in place including, staff contracts, and a dignity at work policy.	
Our council will commit to seeking professional help in the early stages should civility and respect issues arise.	
Our council will commit to calling out bullying and harassment when if and when it happens.	
Our council will continue to learn from best practice in the sector and aspire to being a role model/champion council e.g., via the Local Council Award Scheme	
Our council supports the continued lobbying for the change in legislation to support the Civility and Respect Pledge, including sanctions for elected members where appropriate.	



# FRATING PARISH COUNCIL

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## FINANCIAL REGULATIONS 2025

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These Financial Regulations were adopted by the council at its meeting held on 2<sup>nd</sup> June 2025.

## 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 or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
  - '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:
  - determine and regularly review the bank mandate for all council bank accounts;
  - 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 Clerk 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 Clerk 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 a year, and at each financial year end, a member other than the Chair {or a cheque signatory} 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 council.
- 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 reasonable 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 Clerk/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 Clerk/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 Clerk/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 council at least annually in October for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the Chair of the Council. The RFO will inform committees of any salary implications before they consider their draft budgets.
- 4.3. No later than October each year, the Clerk/RFO shall prepare a draft budget with detailed estimates of all receipts and payments/income and expenditure for the following financial year, 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. Each committee (if any) shall review its draft budget and submit any proposed amendments to the council {finance committee} not later than the end of [November] each year.

- 4.6. The draft budget including any recommendations for the use or accumulation of reserves, shall be considered by the council.
- 4.7. Having considered the proposed budget 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.
- 4.8. **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.**
- 4.9. The Clerk/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.
- 4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.11. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council {or relevant committee}.

## 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 Clerk/RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.
- 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 Procurement Act 2023 and The Procurement Regulations 2024 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 £30,000 including VAT, the Clerk shall **seek formal tenders from at least three suppliers agreed by the council] OR** 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 regarding the publication of invitations and notices.**
- 5.8. For contracts greater than £3,000 excluding VAT the Clerk [or RFO] shall seek at least 3 fixed-price quotes;
- 5.9. where the value is between £1,000] and £3,000 excluding VAT, the Clerk [or RFO] shall try to obtain 3 estimates {which might include evidence of online prices, or recent prices from regular suppliers.}
- 5.10. For smaller purchases, the clerk shall seek to achieve value for money.
- 5.11. **Contracts must not be split 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 {or relevant committee}. 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 Clerk, under delegated authority, for any items below £1,000 excluding VAT.
  - the Clerk, in consultation with the Chair of the Council {or Chair of the appropriate committee}, for any items below £2,000 excluding VAT.
  - {a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under [£5,000] excluding VAT}
  - in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.
  - the council for all items over £5,000;
- Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.
- 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 or a duly delegated committee acting within its Terms of Reference 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 £2,000 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 Chair 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 £500 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 Barclays. 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, analysed 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.

Where the certification of invoices is done as a batch, this shall include a statement by the RFO that all invoices listed have been 'examined, verified and 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/cheque, in accordance with a resolution of the council or a delegated decision by an officer unless the council resolves to use a different payment method.
- 6.6. For each financial year the Clerk/RFO may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the council may authorise in advance for the year.
- 6.7. A copy of this schedule of regular payments shall be signed by a member on each and every occasion when payment is made - to reduce the risk of duplicate payments.
- 6.8. A list of such payments shall be reported to the next appropriate meeting of the council for information only.
- 6.9. The Clerk/RFO shall have delegated authority to authorise payments only in the following circumstances:
  - i. any payments of up to £1,000 excluding VAT, within an agreed budget.
  - ii. payments of up to £2,000 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 Clerk/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 £5,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council.
- 6.10. The Clerk/RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council. The council shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

## **7. Electronic payments**

- 7.1. Where internet banking arrangements are made with any bank, the Clerk/RFO shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process. The Clerk may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.
- 7.2. All authorised signatories shall have access to view the council's bank accounts online.
- 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 authorised signatories.
- 7.5. In the prolonged absence of the Service Administrator an authorised signatory (Chairman or Vice Chairman) 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 using the online banking system.
- 7.7. Evidence shall be retained showing which members approved the payment online and a printout of the transaction confirming that the payment has been made shall be appended to the invoice for audit purposes.
- 7.8. A full list of all payments made in a month shall be provided to the next council meeting and appended to the minutes.
- 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/approved online 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 online 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 or approved online 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 Clerk and a member. 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. Cheques or orders for payment in accordance with a resolution or delegated decision shall be signed by [two members]{and countersigned by the Clerk}.
- 8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.
- 8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.
- 8.4. {Cheques or orders for payment shall not normally be presented for signature other than at, or immediately before or after a council {or committee} meeting}. Any signatures obtained away from council meetings shall be reported to the council {or Finance Committee} at the next convenient meeting.

## **9. Payment cards**

- 9.1. Any Debit Card issued for use will be specifically restricted to the Clerk and will also be restricted to a single transaction maximum value of £1,000 unless authorised by council or finance committee in writing before any order is placed.
- 9.2. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the council. Transactions and purchases made will be reported to the council and authority for topping-up shall be at the discretion of the council.

- 9.3. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk, Chairman and Vice Chairman and any balance shall be paid in full each month.
- 9.4. Personal credit or debit cards of members or staff shall not be used except for expenses of up to £250 including VAT, incurred in accordance with council policy.

## 10. Petty Cash

- 10.1. The council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly..} OR {The RFO shall maintain a petty cash [float/imprest account] of [£250] 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 council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the council {or relevant 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. Payroll reports will be reviewed by [the finance committee] to ensure that the correct payments have been made.
- 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 and investments

- 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 consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council 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 Clerk/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.

### **13. Income**

- 13.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the Clerk/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. The Clerk/RFO shall be responsible for the collection of all amounts due to the council.
- 13.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council by the Clerk 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 from the software by the due date}. OR {Any repayment claim under section 33 of the VAT Act 1994 shall be made quarterly where the claim exceeds £100 and at least annually at the end of the financial year.
- 13.7. Where significant sums of cash are regularly received by the council, the RFO shall 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 record such as ticket issues, and that appropriate care is taken for the security and safety of individuals banking such cash.
- 13.8. Any income that 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.

### **14. Payments under contracts for building or other construction works**

- 14.1. Where contracts provide for payment by instalments the Clerk 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. {[The officer in charge of each section] shall be responsible for the care and custody of stores and equipment [in that section].}
- 15.2. 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.
- 15.3. {Stocks shall be kept at the minimum levels consistent with operational requirements.}
- 15.4. {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 Clerk/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 £1,000. In each case a written report shall be provided to council with a full business case.

## **17. Insurance**

- 17.1. The Clerk/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 Clerk 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 Clerk shall negotiate all claims on the council's insurers in consultation with the Chairman.
- 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, or duly delegated committee.

## **18. [Charities]**

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

## **19. Suspension and revision of Financial Regulations**

- 19.1. 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.
- 19.2. The council may, by resolution 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 presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.
- 19.3. 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.
- 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 [insert reference of the council's relevant standing order] and shall refer to the terms of the Bribery Act 2010.
- 6) 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.

Key: Text in bold is mandatory requirements.

Based on the NALC model Financial Regulations 05/03/2025

Reviewed at Full Council on 2<sup>nd</sup> June 2025

Next Review Date: May 2026

**Frating Parish Council**  
**PAYMENTS & RECEIPTS LIST**

2 June 2025 (2025-2026)

Vouche	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
1	Training	15/04/2025		Current Account		Receipt - Grant	EALC	R	60.00		60.00
1	Lighting Maintenance	15/04/2025		Current Account		Payment - Lighting	A&J Lighting	S	-37.50	-7.50	-45.00
2	Precept	01/04/2025		Deposit Account		Receipt - Precept	Tendring District Council	E	7,944.00		7,944.00
2	Stationery	15/04/2025		Current Account		Payment - Printing	Frating Parish Council	E	-38.00		-38.00
3	Contract Maintenance	07/04/2025		Current Account		Receipt - Refund	TDALC	E	108.37		108.37
3	Training	15/04/2025		Current Account		Payment - Training	EALC	S	-70.00	-14.00	-84.00
4	Contract Maintenance	15/04/2025		Current Account		Payment - Tree Cutting	Landscape Services	S	-100.00	-20.00	-120.00
5	Subscriptions	15/04/2025		Current Account		Payment - Adobe Subscription	Frating Parish Council	S	-16.66	-3.33	-19.99
6	Room Hire	15/04/2025		Current Account		Payment - Hall Hire	Frating Memorial Hall	E	-180.00		-180.00
7	Room Hire	15/04/2025		Current Account		Payment - Chairperson's Allowa	Frating Parish Council	E	-34.07		-34.07
8	Clerk Salary	15/04/2025		Current Account		Payment - Clerk Salary	██████████	E	-512.01		-512.01
9	Clerk Salary	15/04/2025		Current Account		Payment - Clerk Salary	Frating Parish Council	E	-407.58		-407.58
10	Clerk Salary	15/04/2025		Current Account		Payment - Clerk Expenses	Frating Parish Council	E	-93.80		-93.80
11	Clerk Salary	15/04/2025		Current Account		Payment - Website	VCS Websites	E	-299.50		-299.50
12	Subscriptions	15/04/2025		Current Account		Payment - Subscription	EALC	E	-248.40		-248.40
13	Contract Maintenance	15/04/2025		Current Account		Payment - Grass Cutting	Landscape Services	S	-150.00	-30.00	-180.00
14	Expenses	22/04/2025	14/4/2025 Meeting	Current Account		Payment - Donation	Great Bentley Parish Counc	E	-100.00		-100.00
15	Expenses	22/04/2025	14/4/2025 Meeting	Current Account		Payment - Donation	Great Bromley Parish Coun	E	-300.00		-300.00
16	Contract Maintenance	07/04/2025		Current Account		Payment - Bins	Tendring District Council	E	-108.37		-108.37
17	Expenses	12/05/2025		Current Account	Emergency Bag Su	Payment - Expenses	██████████	E	-7.50		-7.50
18	PAYE/NI	12/05/2025		Current Account	Q 4 ending 5 April	Payment - PAYE/NI	HMRC	E	-242.20		-242.20
19	Training	12/05/2025		Current Account		Payment - Training	EALC	S	-209.00	-41.80	-250.80
20	Expenses	14/04/2025	14/4/2025 Meeting	Current Account		Payment - Poppy Wreath	Frating Parish Council	S	-41.65	-8.33	-49.98
21	Contract Maintenance	16/04/2025		Current Account		Payment - Grass Cutting	Landscape Services	S	-150.00	-30.00	-180.00
22	Expenses	17/04/2025	14/4/2025 Meeting	Current Account	Plants	Payment - Expenses	██████████	S	-16.67	-3.33	-20.00
23	Expenses	26/04/2025		Current Account		Payment - Adobe Subscription	Frating Parish Council	E	-19.97		-19.97
24	Contract Maintenance	30/04/2025		Current Account		Payment - Grass Cutting	Landscape Services	S	-150.00	-30.00	-180.00
25	Chairperson's Allowance	30/04/2025		Current Account		Payment - Chairperson's Allowa	Mr T Cuthbert	E	-34.27		-34.27
26	Clerk Salary	30/04/2025		Current Account		Payment - Clerk Salary	Frating Parish Council	E	-377.26		-377.26
27	Expenses	30/04/2025		Current Account		Payment - Clerk Expenses	Frating Parish Council	E	-84.42		-84.42
28	Contract Maintenance	30/04/2025		Current Account	Top Soil Bromley F	Payment - Grass Cutting	Landscape Services	S	-180.00	-36.00	-216.00
29	Contract Maintenance	30/04/2025		Current Account	Top Soil Bromley R	Payment - Grass Cutting	Landscape Services	S			
30	Subscriptions	12/05/2025	14/4/2025 Meeting	Current Account		Payment - Subscription	RCCE	E	-61.80		-61.80

**Frating Parish Council**  
**PAYMENTS & RECEIPTS LIST**

2 June 2025 (2025-2026)

<b>Vouche</b>	<b>Code</b>	<b>Date</b>	<b>Minute</b>	<b>Bank</b>	<b>Cheque No</b>	<b>Description</b>	<b>Supplier</b>	<b>VAT Type</b>	<b>Net</b>	<b>VAT</b>	<b>Total</b>
31	Bank Interest	12/05/2025		Current Account		Payment - Interest	Barclays	E	-0.80		-0.80
32	Insurance	27/05/2025		Current Account		Payment - Insurance	Clear Insurance	E	-618.16		-618.16
<b>Total</b>									<b>3,162.78</b>	<b>-164.29</b>	<b>2,998.49</b>

~~Bank Reconciliation Statement~~

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the column headed "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis

Name of smaller authority: **Frating Parish Council**

County area (local councils and parish meetings only): **Essex**

**Financial year ending 31 March 2025**

Prepared by (Name and Role): **Kay English Clerk & RFO**

Date: **02/06/2025**

	£	£
<b>Balance per bank statements as at 31/3/xx:</b>		
e.g Current Account	100.00	
High Interest Account	23,431.13	
Building Society Premium Account	-	
	-----	23,531.13
 Petty cash float (if applicable)		-
 Less: any un-presented cheques as at 31/3/xx (normally only current account)		
Cheque number           154	0.00	
157	0.00	
158	0.00	
	-----	0.00
 Add: any un-banked cash as at 31/3/xx e.g Allotment rents banked 30/3/xx (but not credited until 2 April)		
	-	
	-----	-
 <b>Net balances as at 31/3/xx (Box 8)</b>		<b><u><u>23,531.13</u></u></b>