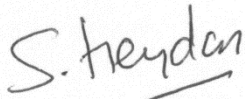


Summons to the Monthly Meeting of the Finance & Compliance Committee

Councillors:

Rebecca Child (Chair)
Carrie Townsend Jones (Vice-Chair)
Tim Bull
Rebecca Fogarty
Rob Marshall
Martin O'Neill
Ian Scott
Will Thomas

You are **SUMMONED** to the **MONTHLY MEETING** of the **FINANCE & COMPLIANCE COMMITTEE** to be held on
Wednesday, 16 February 2022 at 6.30 pm, via Zoom



Steve Heydon
Clerk to the Council
Dated 14 February 2022

**Finance & Compliance Committee
Meeting Agenda
16 February 2022 at 6.30 pm
Virtual Meeting (Zoom)**

01 Apologies for Absence

02 Declarations of Interest

03 Minutes of the Meeting held on 19 January 2022

To approve the minutes of the meeting held on 19 January 2022 as a true record.

04 Action Points Arising from Previous Minutes

05 Terms of Reference

06 CCTV at the Ostreme Centre

07 St David's Primary School Grant Application

Grant application for £3,000 to 'enhance pupils' well-being.'

08 The Creatory Wales Grant Application

Grant application for £350 towards producing a Jubilee 'Yarnbomb'

09 Mumbles First Scout Group Grant Application

Grant application for £18,800 towards completing works on Sutton Hall.

10 Review of Financial Regulations

11 Appointment of an Internal Auditor

12 Finance Report

Minutes of Meeting of the Finance & Compliance Committee held on 19 January 2022 at 6.30 pm by videoconference (Zoom)

Councillors Present: Rebecca Child (Chair), Carrie Townsend Jones (Vice- Chair),
Rebecca Fogarty, Martin O'Neill, Ian Scott & Will Thomas

Officer Present: Steve Heydon

FN2201-01 Apologies for Absence

No apologies for absence were received. Rob Marshall

FN2201-02 Declarations of Interest

None.

FN2201-03 Minutes of the Meeting held on 17 November 2021

RESOLVED to approve the minutes of the meeting held on 17 November 2021 as a true record.

FN2201-04 Action Points Arising from Previous Minutes

OUTSTANDING ACTIONS –

- Clerk to advertise widely for membership of Policies Sub-committee
- Cllr Thomas to report on CTV outside Ostreme
- Clerk to ascertain definition of 'public space'

RESOLVED that the report be noted.

FN2201-05 Terms of Reference

Meeting of Chairs has taken place. Rebecca Fogarty is writing up notes. Defer to next meeting.

FN2201-06 CCTV at the Ostreme Centre

Defer to next meeting.

ACTION – Clerk to ascertain definition of public space

FN2201-07 Mumbles Bowls Club Grant Application

Grant application for £905.70 towards ground maintenance.

RECOMMEND that the grant be made on the condition that they utilize the space.

ACTION – Set up a working group, reporting to community & social development committee – consisting of 2/3 MCC reps, bowls and croquet club and clerk to discuss lease/licence arrangements. Ian has put his name forward.

FN2201-08 Mumbles Book Swap Grant Application

Grant application for £169.90 towards renewal of book storage/cabinet.

RECOMMEND that the grant be made.

FN2201-09 Mumbles Rugby Club Grant Application

Grant application for £250 towards Fixing of exterior Defibrillator outside Mumbles RFC for use of the community.

RECOMMEND that the grant be made.

ACTION – Get Henry’s map. Find out about maintenance plans. Does someone offer that service?

FN2201-10 The HOW People Grant Application

Grant application for £2,500 towards creating “impactful and poignant water safety designs on the outside to two famous local buildings”.

RECOMMEND that the grant of £1, 250 be made for the building in the MCC area and they are encouraged to ask Bishopston Community Council to cover for the building in their area.

ACTION Invite them to meet with council.

FN2201-11 Basketball at Grange

Various funding options were discussed.

ACTION – Clerk to organise a site visit.

FN2201-12 Finance Report

RESOLVED that the report be noted.

FN2201-13 Budget Proposals 2022/23

AGREED draft budget for 2022/23 – see appendix one below.

Meeting closed 7.42pm

Appendix One

Finance & Compliance Committee

FC1	Small & Medium Grants
FC5	Training Courses & Associated Costs
FC6	Evaluation Services
FC7	Hybrid Meeting Equipment & Licences
FC8	Ostreme Centre Development Costs

Total

Budget 21/22	Budget 22/23
£	£
40,000	60,000
2,000	5,000
5,000	3,000
5,000	0
30,000	55,300
<u>115,700</u>	<u>123,000</u>

Actions Arising Report

Meeting paper for Finance & Compliance Committee – 14 February 2022

Agenda Item: 4

Item	Actions	Update
FN2109-04	<p>Terms of Reference</p> <p>ACTION - Chair & Vice Chair to draft and circulate before the next meeting.</p>	<i>In progress</i>
FN2109-10	<p>Budget Timetable & Proposal</p> <p>ACTION – RFO to be asked to draw up procedure for accepting donations</p>	<i>In progress. Clerk has asked RFO to produce procedure. RFO to draft.</i>
FN2111-04	<p>Action Points Arising from Previous Minutes</p> <p>ACTION – Clerk to arrange a meeting of a Policies working party consisting of Rebecca Fogarty, Louise Thomas & Carrie Townsend Jones,</p>	<i>In Progress</i> <i>Following Louise Thomas' resignation – new members being sought.</i>
FN2111-06	<p>CCTV at the Ostreme Centre</p> <p>ACTION – Will Thomas to provide details of CCTV installer to enable a quote to be obtained.</p> <p>ACTION – Clerk to ascertain definition of public space</p>	<i>In Progress</i> <i>Completed.</i> <i>"Public place" includes any highway and any other premises or place to which at the material time the public have or are permitted to have access, whether on payment or otherwise". – Criminal Justice Act 1972</i>

FN2111-09	<p>Grange Primary School Grant Application</p> <p>Grant application for £70,000 towards refurbishment of school yard.</p> <p>ACTION – RFO to produce a spreadsheet of (i) all grants applied for – with sum requested and sum paid (ii) a spreadsheet showing the same for all schools in our area.</p>	<p><i>On RFO's to do list</i></p>
FN2111-10	<p>Mumbles Traders Grant Application</p> <p>ACTION – Clerk to write to Mumbles Traders (i) explaining restraints of procedure and expressing the committee's support for the paying of the grant (ii) asking for a meeting to discuss funding of the event from December 2022 for three years.</p>	<p><i>Completed.</i></p>

#124

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Friday, January 28, 2022 1:33:47 PM
Last Modified: Monday, February 07, 2022 10:05:41 AM
Time Spent: Over a week
IP Address: 159.86.182.37

Page 1: Overview

Q1

Name of Organisation

St David's School

Q2

Name and official position of person in your organisation to contact about this application.

Headteacher

Q3

Contact Information

Email Address **richardse197@hwbcymru.net**
Phone Number **01792512212**

Q4

Alternative Contact Name and Position

Liz Richards

Q5

Alternative Contact Information

Email Address **st.davids.primaryschool@Swansea-edunet.gov.uk**
Phone Number **01792512212**

Q6

Name of project

Enhance pupils' well-being

Q7

Amount of grant requested

£3000

Page 3: About the project

Q8

What is the purpose of the project? (In not more than 150 words)

The project will enhance the well-being of pupils, focus on children's mental health as it will give children more opportunities to stimulate their brain. The environment will be more enriching

Q9

Date / Time

10/04/2022

Start date of project

Q10

Date / Time

17/04/2022

End date of project

Q11

Who will benefit from the project?

The children who attend St David's School.

Q12

How many people living in the MCC area will benefit from the project? (clearly specify estimated numbers)

Around 40 children.

Q13

How will you monitor both the numbers participating and meeting of project objectives?

Staff, Governors and Parents will observe the children when playing and also through discussions with children.

Q14

What is the total cost of the project?

£3000

Q15

What amount of funding are you requesting from MCC?

£2500

Q16

What amount of funding are you requesting from other bodies?

£500

Q17

Respondent skipped this question

When will you hear the result of this application?

Q18

What is the amount of funding you are investing from your organisation's own sources?

£500

Q19

MCC is very conscious that any grant awarded is raised directly from householders in our area, if some of them were to say why should our money be spent on this what would your answer be? (in not more than 150 words).

The increased wellbeing of children from the area who come to St David's School cannot be understated. This grant will support the wellbeing of the children, and also support the aspiration of children in the future.

Page 4: About Your Organisation

Q20

What is the purpose of your organisation? (in not more than 150 words - if you are enclosing a copy of your constitution and this answers this question, please note below)

Education - school

Q21

Yes

Does your organisation have a website?

Q22

If yes, please give details

www.stdavidscatholicprimary.swansea.sch.uk

Q23

No

Is your organisation a registered charity?

Q24

No

Do you have a written constitution?

Q25

Respondent skipped this question

If yes, please attach copy

Q26

Yes

Can your company reclaim VAT?

Page 5: Major Capital Projects

Q27

Respondent skipped this question

Please provide a business plan to indicate that the income generated by the new/improved facilities will cover the revenue costs of such use. This business plan should include SWOT analysis and detailed estimates of hours of use and the pricing policy for such use.

Q28

Respondent skipped this question

Please provide a copy of the tender document/specification that has been submitted to three building contractors/design architects.

Q29

I confirm that

I am authorised to sign this declaration and that to the best of my knowledge all information within this application is accurate.

,

I understand that the grant must be spent for the purpose for which it is awarded otherwise it may be subject to repayment in part or in whole.

,

I accept the terms and conditions of grant.

Q30

Respondent skipped this question

I attach a copy of our most recently accounts.

Q31

Respondent skipped this question

I attach copies of our last 3 bank statements

Q32

Respondent skipped this question

I attach all quotes/estimates that we have.

Q33

How did you hear about MCC Grants?

Contacting Mumbles Community Council

#3

COMPLETE

Collector: Web Link 2 (Web Link)
Started: Monday, February 14, 2022 11:34:45 AM
Last Modified: Monday, February 14, 2022 11:41:19 AM
Time Spent: 00:06:34
IP Address: 86.26.106.149

Page 1

Q1

Contact Information

Name	Tina Wisby
Organisation*	The Creatory Wales
Email	thecreatorywales@gmail.com
Phone Number	-

Q2

Name of your Project

Jubilee Yarn Bomb

Q3

Details of your project

It is the Queen's Platinum Jubilee in 2022 and we would be hoping to be able to create something to celebrate this to include a lot of items needing specific yarn colours, trims, cord etc. in addition to what we might have in our personal collections. (We are fantastic recyclers.)

If we attract more crafters and groups e.g. local W.I, churches, guides, scouts etc. then we could possibly put our creations in other surprise locations in Mumbles. We would therefore need more materials to make this possible.

We would also need construction materials and other items involved in securing items to prevent vandalism.

We will arrange regular meetings in e.g. Woodman Blackpill.

We have coordinated similar projects that have brought the community together, helped people learn new skills and attracted national and international visitors to Mumbles to visit the yarnbomb.

Q4

Which outcome from the MCC Community Plan will this application contribute to? (select all that apply)

An improved built environment and public realm,
Reduced isolation of older people,
Increased visitor numbers (primarily off season)

Q5

Describe the outcome(s) of your project?

We have coordinated similar projects thst have brought the community together, helped people learn new skills and attracted national and international visitors to Mumbles to visit the yarnbomb.

Q6

Who will benefit from your project?

Participants and the general population.

Q7

Financial Details

Cost of Project (£)	350
Other Funding (£)	0
Your contribution (£)	materials
Grant requested (£)	350

Q8

Yes

We are a not-for-profit or charitable organisation

#125

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Wednesday, January 26, 2022 10:59:44 PM
Last Modified: Sunday, February 13, 2022 2:34:43 PM
Time Spent: Over a week
IP Address: 109.146.42.210

Page 1: Overview

Q1

Name of Organisation

1st Mumbles Scout Group

Q2

Name and official position of person in your organisation to contact about this application.

Steve Hardy - Group Scout Leader

Q3

Contact Information

Email Address **s.j.hardy@swansea.ac.uk**
Phone Number **07967808875**

Q4

Alternative Contact Name and Position

Andi Lyden - Treasurer

Q5

Alternative Contact Information

Email Address **alyden63@gmail.com**
Phone Number **07918638380**

Q6

Name of project

Redevelopment of Sutton Hall

Q7

Amount of grant requested

£19,080

Page 3: About the project

Q8

What is the purpose of the project? (In not more than 150 words)

In our original application in 2020, we talked about the importance of Scouting and Guiding in Mumbles for over a century. We explained that Sutton Hall, which is the HQ for both organisations in Mumbles, is in desperate need of modernisation including making it 'disabilities friendly' in order to provide a modern community centre open to a wide range of local groups, clubs etc. The application for MCC funding was towards this renovation project. The total cost of the redevelopment is in the region of £79,500, of which £45,600 was requested from MCC. We are very grateful to have received grants of £6,942 for an entrance ramp (completed) and £19,578 to install a disabled toilet (well underway). Other work has already been undertaken. Our third and final application is to refurbish the ladies and gents toilets and to refurbish the entrance hall. The request is for a further £19,080.

Q9

Date / Time

28/06/2021

Start date of project

Q10

Date / Time

30/09/2022

End date of project

Q11

Who will benefit from the project?

Our Hall is used by the Scout and Guide Associations for the specific purpose of providing those Associations' aims and objectives. These youth and adult members will clearly benefit from the improvements. Making our Hall more 'disabled friendly' will also enable those Associations to potentially recruit more members with disabilities. We recently had a physically disabled Cub who had to be carried up and down the concrete stairs to the Gents toilets. These improvements will also make our Hall a more viable and attractive option for other local clubs/groups/societies, mainly but not exclusively adults, who are looking for a venue. Over the last few years, we have received a number of tentative enquiries from other local clubs wanting to relocate. Until now we have been reluctant to open up the Hall to other groups in view of its rather 'sad' condition. Nevertheless, our Hall has been used very effectively by Kings Road Surgery during the pandemic to roll out their vaccination programme. We (the Hall Development Group) are looking at a number of possible options for future usage which we will promote using social media, Mumbles Times, The Bay, fliers etc. One of the Hall's advantages is its high ceiling, which is ideal for such games as badminton and volleyball. We have had a keep fit group meeting weekly and we intend to promote the Hall's potential as an indoor sporting facility. As mentioned in our previous applications, one possible use, which is particularly close to my heart and one which I personally want to get involved in, is as a drop-in centre for those whose mental health has been affected by the lockdowns. I strongly believe that those who have been 'isolated' during the lockdowns would benefit greatly from social interaction. We have the support of Swansea Mind and Swansea Council for Voluntary Service in this venture. We are talking to Helen and Phil Swinnerton (contact provided by Cllr Rebecca Fogarty) about a well-being support group of this type. Furthermore, we are applying for Lottery funding to cover the cost of broadband and 6 laptops/iPads to enable us to 'train' anyone, particularly 'older people' less familiar with the technology, to learn more about the use of computers for social media, FaceTime with friends and relatives, on-line shopping etc. You might say an 'Internet cafe for older people'. In addition, we have been approached by someone looking for a venue to set up a playgroup. We have agreed to discuss this further once the hall is renovation is complete. Other enquiries have been from a lady looking for a venue for a crochery class and a man for a music therapy group. So you will see that we have lots of ideas and have the enthusiasm to pursue them. Clearly, a redeveloped hall with up-to-date facilities will provide a modern community centre, which is an attractive proposition for a range of clubs, societies and groups.

Q12

How many people living in the MCC area will benefit from the project? (clearly specify estimated numbers)

Currently we have approximately 120 local Beavers, Cubs, Rainbows, Brownies, Guides and Leaders. We would estimate that at least 50 more local Users could result from making the facilities more widely available. Although the number of additional users is important, just as important is the social benefit to the community. For example, although the drop-in centre may not attract a large number of participants, the benefits of such a facility are clear to see.

Q13

How will you monitor both the numbers participating and meeting of project objectives?

The Scout and Guide Sections keep their own attendance records, from which current numbers. The Project Manager and our Hall Development Group (consisting of a Leader, our Treasurer, one previous Leader and two ex-Executive members) run, monitor and discuss progress on the overall project and how the project objectives are being met. They will continue to monitor overall numbers and investigate and approach other potential Users in order to estimate the likely increase in numbers.

Q14

What is the total cost of the project?

£79,476

Q15

What amount of funding are you requesting from MCC?

£19,080

Q16

What amount of funding are you requesting from other bodies?

£11,550

Q17

When will you hear the result of this application?

This is a resubmission to the National Lottery for funds to provide a wheelchair lift on to the stage (which is used extensively for cooking, painting, craftwork etc.). Also, we applied for the funds to install broadband and purchase the 5 laptops mentioned earlier. Our first submission was turned down because, at the time, grants were only being awarded to Covid-related projects and activities. We were advised to resubmit in 2022. This will be done in the near future and a decision expected mid 2022.

Q18

What is the amount of funding you are investing from your organisation's own sources?

£20,876

Q19

MCC is very conscious that any grant awarded is raised directly from householders in our area, if some of them were to say why should our money be spent on this what would your answer be? (in not more than 150 words).

Scouting and Guiding have been at the heart of Mumbles life for over 100 year. Sutton Hall is a valuable asset to the village. Opened in 1976, it has been in desperate need of renovation, some of which has already been completed. For example, the kitchen, roof and lighting have all recently been upgraded using our funds and with support from Swansea City Council. MCC have already funded a disability ramp (completed) and a disabled toilet (nearing completion). The total cost of the redevelopment, to bring Sutton Hall into the 21st Century, is £79,476 with £45,600 being sought from MCC. In addition to improving the facilities for current users, it will also provide an exciting opportunity for more extensive use by other local organisations, clubs and societies. The final result will be a modern, local community centre open to a wide range of activities.

Page 4: About Your Organisation

Q20

What is the purpose of your organisation? (in not more than 150 words - if you are enclosing a copy of your constitution and this answers this question, please note below)

The purpose of Scouting (taken from Policy, Organisation and Rules, The Scout Association, May 2021):
Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

Similarly, for Guiding (taken from Girlguiding.org.uk):
Through fun, friendship, challenge and adventure we empower girls to find their voice, inspiring them to discover the best in themselves and to make a positive difference in their community.

Q21

Yes

Does your organisation have a website?

Q22

If yes, please give details

www.1stmumblesscoutgroup.com

Q23

Yes

Is your organisation a registered charity?

Q24

Yes

Do you have a written constitution?

Q25

If yes, please attach copy

constitution.docx (62.3KB)

Q26

No

Can your company reclaim VAT?

Page 5: Major Capital Projects

Q27

Respondent skipped this question

Please provide a business plan to indicate that the income generated by the new/improved facilities will cover the revenue costs of such use. This business plan should include SWOT analysis and detailed estimates of hours of use and the pricing policy for such use.

Q28

Respondent skipped this question

Please provide a copy of the tender document/specification that has been submitted to three building contractors/design architects.

Q29

I confirm that

I am authorised to sign this declaration and that to the best of my knowledge all information within this application is accurate.

,

I understand that the grant must be spent for the purpose for which it is awarded otherwise it may be subject to repayment in part or in whole.

,

I accept the terms and conditions of grant.

Q30

I attach a copy of our most recently accounts.

Respondent skipped this question

Q31

I attach copies of our last 3 bank statements

Respondent skipped this question

Q32

I attach all quotes/estimates that we have.

Respondent skipped this question

Q33

How did you hear about MCC Grants?

MCC website



Report of RFO to Finance and Compliance Committee 16/02/2022

Review of Financial Regulations 2021/22

1. Introduction

- 1.1 The Council's Financial Regulations are an important document which in conjunction with the Standing Orders provides councillors and officers with a procedural framework for ensuring that the financial management of the Council's affairs are effective.
- 1.2 The Council is required to review its Financial Regulations annually and to formally approve any changes.
- 1.3 The RFO has reviewed the current Financial Regulations and an updated version showing any amendments as tracked changes is attached.

2. Review of Financial Regulations 2021/22

- 2.1 Only two changes have been made to the Financial Regulation following the review as shown below
 - FR 4.10 removes mention of the Joint Enabling Committee and replaces it with the Finance and Compliance Committee which is required due to the new Committee structure implemented by the Council this year.
 - FR 5.8 has been added to allow the operation of the Councillors Individual Fund budget where councillors can make payments to support the community in their wards.
- 2.2 However, an inconsistency between Financial Regulations and Standing Orders has also been identified as Financial Regulation 11.1 d) states that a formal tendering exercise is required for any contract in excess of £25,000. However, Standing Order 18 a) v. states that contracts with an estimated value below £10,000 should be exempt from a formal tendering exercise.

- 2.3 It is felt that a tendering exercise should be required for contracts in excess of £25,000 therefore when Standing Orders are next reviewed, the value in SO 18 a) v. should be amended to £25,000 to correct the inconsistency.

3. Recommendations

- 3.1 It is **recommended** that the updated Financial Regulations are approved and reported to Council for adoption and the inconsistency with Standing Orders is corrected in the next review of Standing Orders/.



**MUMBLES COMMUNITY COUNCIL
MODEL FINANCIAL REGULATIONS 2019 FOR WALES**

INDEX

1. GENERAL	2
2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)	4
3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING	6
4. BUDGETARY CONTROL AND AUTHORITY TO SPEND	6
5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS	8
6. INSTRUCTIONS FOR THE MAKING IF PAYMENTS	9
7. PAYMENT OF SALARIES	12
8. LOANS AND INVESTMENTS	13
9. INCOME	13
10. ORDERS FOR WORKS, GOODS AND SERVICES	14
11. CONTRACTS	15
12. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS	17
13. STORES AND EQUIPMENT	17
14. ASSETS, PROPERTIES AND ESTATES	17
15. INSURANCE	18
16. RISK MANAGEMENT	18
17. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS	19

These Financial Regulations were adopted by the Council at [the Meeting held on xx/xx/xxxx](#)

Deleted: its Reconvened Annua

Deleted: 7 September 2021.

1. GENERAL

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

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

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

- for the timely production of accounts;
- that provide for the safe and efficient safeguarding of public money;
- to prevent and detect inaccuracy and fraud; and
- identifying the duties of officers.

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

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

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

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

¹ The Council's Standing Orders are available on the website.

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

1.9. The RFO;

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

1.10. The accounting records determined by the RFO shall be sufficient to show and explain the Council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the Council from time to time comply with the Accounts and Audit Regulations.

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

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

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

- procedures to ensure that the financial transactions of the Council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
- procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
- identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;

- procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the Council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
- measures to ensure that risk is properly managed.

1.13. The Council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding the following shall be a matter for the full Council only:

- setting the final budget or the precept (Council Tax Requirement);
- approving accounting statements;
- approving an annual governance statement;
- borrowing;
- writing off bad debts;
- declaring eligibility for the General Power of Well-Being; and
- addressing recommendations in any report from the internal or external auditors,

1.14. In addition, the Council must:

- determine and keep under regular review the bank mandate for all Council bank accounts;
- approve any grant or a single commitment in excess of £1,000; and
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant committee in accordance with its terms of reference.

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

In these financial regulations the term 'proper practice' or 'proper practices' shall refer to guidance issued in Governance and Accountability for Local Councils in Wales - A Practitioners' Guide issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of One Voice Wales (OVW) and SLCC as appropriate.

2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)

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

2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chair [or a cheque signatory] shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank

statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the next meeting of Council.

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

2.4. The Council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the Council shall make available such documents and records as appear to the Council to be necessary for the purpose of the audit and shall, as directed by the Council, supply the RFO, internal auditor, or external auditor with such information and explanation as the Council considers necessary for that purpose.

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

2.6. The internal auditor shall:

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

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

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

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

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

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

3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING

3.1. Each committee shall review its three-year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the Council not later than the 31 October each year including any proposals for revising the forecast. Each year, the RFO will issue a Budget Proposal Form and a form shall be completed for each new budget proposal put forward for inclusion in the Council's budget. The forms must be forwarded to the RFO by 31 October each year.

3.2. The RFO must each year, by no later than 30 November, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the each Standing Committee and the Council.

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

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

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

4. BUDGETARY CONTROL AND AUTHORITY TO SPEND

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

- the Council for all items over £1,000;
- a Standing Committee of the Council for items below £1,000

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

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

4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure by more than 10% of the budget other than by resolution of the

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

4.3 It is important that every decision made by a Standing Committee and Council identifies the budget that will fund the expenditure with the budget name and reference being recorded in the minutes of the meeting.

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

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

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

4.7 The RFO shall have discretion to make immediate payments of up to £500 where it is deemed appropriate to make the payment prior to the next Council meeting. Any payments made under this discretion must be highlighted in the Finance Report to the next meeting of Council.

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

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

4.10. The RFO shall regularly provide each Standing Committee with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. A detailed statement of receipts and payments for each budget head across the Council shall be reported to the [Finance and Compliance](#) Committee and a summary for each Standing Committee shall be reported to Council. These statements are to be reported on a monthly basis from June to March each year [apart from the across the Council report to the Finance and Compliance Committee which shall be provided quarterly](#) and shall show explanations of material variances. For this purpose "material" shall be in excess of £100 or 10% of the budget.

Deleted: Joint Enabling

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

5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS

5.1. The Council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the Council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency. The council may seek credit references in respect of members or employees who act as signatories.

5.2. The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the monthly meeting and, together with the relevant invoices, present the schedule to Council. The Council shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the Council. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information. Copies of all invoices will be available for review on OneDrive on receipt of the invoice.

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

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

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

- a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled meeting of Council, where the RFO certifies 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;
- b) A payment made in accordance with financial regulations 4.6 and 4.7 above;
- c) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of Council

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

5.7. A record of regular payments made under Financial Regulation 5.6 shall be reported to Council each month.

[5.8 The Clerk and RFO are authorised to approve payments from the Councillors Individual Fund budget at the request of a councillor up to a maximum value of £1,000 per councillor to ensure that councillors are able to respond quickly to requests from the community. All payments made under this authority must be reported to the next meeting of Council.](#)

[5.9.](#) In respect of grants, a Standing Committee shall approve expenditure within any limits set by Council and in accordance with any policy statement approved by Council. Any Revenue or Capital Grant in excess of £1,000 shall before payment, be subject to ratification by resolution of the Council.

Deleted: 8

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

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[5.11.](#) The Council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.

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[5.12.](#) Any changes in the recorded details of suppliers, such as bank account records, shall be made by the RFO following written notification and verbal confirmation from the supplier.

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6. INSTRUCTIONS FOR THE MAKING OF PAYMENTS

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

6.2. Following authorisation under Financial Regulation 5 above, the RFO shall give instruction that a payment shall be made.

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

6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to Council shall be signed by two of the five members of Council who are authorised bank

signatories in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question.

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

6.6. Apart from payments made in accordance with Financial Regulation 5.6, cheques or orders for payment shall not normally be presented for signature other than at a Council (including immediately before or after such a meeting). Any signatures obtained away from such meetings shall be reported to the Council at the next convenient meeting.

6.7. If thought appropriate by the Council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable direct debit provided that the instructions are signed by two of the five authorised signatories and any payments are reported to Council as made. The approval of the use of a variable direct debit shall be renewed by resolution of the Council annually.

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

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

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

6.11. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the Council's records on that computer, a note shall be made of the PIN and Passwords and shall be handed to and retained by the Clerk and RFO in sealed and dated envelopes. The envelopes may not be opened other than in the presence of two councillors. After an envelope has been opened, in any circumstances, the PIN and / or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the Council. This

will not be required for a member's personal computer used only for remote authorisation of bank payments.

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

6.13. Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.

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

6.15. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate approved by the Council shall identify a number of councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.

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

6.17. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and verbal confirmation by the RFO. Evidence of the checks must be retained and be available for inspection. A programme of regular checks of standing data with suppliers will be undertaken by the RFO.

6.18. Any Debit Card issued for use will be specifically restricted to the Clerk and the RFO and will also be restricted to a single transaction maximum value of £1,000 unless authorised by Council in writing before any order is placed.

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

6.20. Any corporate credit card or trade card account opened by the Council will be specifically restricted to use by the Clerk and RFO and shall be subject to automatic payment in full at each month-end. Purchases made by credit card shall be reported to Council each month, personal credit or debit cards of members or staff shall only be used in exceptional circumstances.

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

7. PAYMENT OF SALARIES

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

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

7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the Personnel Committee and Council.

7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:

- a) by any councillor who can demonstrate a need to know;
- b) by the internal auditor;
- c) by the external auditor; or
- d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.

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

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

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

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

8. LOANS AND INVESTMENTS

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

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

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

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

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

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

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

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

9. INCOME

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

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

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

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

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

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

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

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

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

10. ORDERS FOR WORKS, GOODS AND SERVICES

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

10.2. Orders shall be controlled by the RFO.

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

10.4. A member may not issue an official order, verbally or in writing or make any contract on behalf of the Council.

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

11. CONTRACTS

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

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

- i. for the supply of gas, electricity, water, sewerage and telephone services;
- ii. for specialist services such as are provided by legal professionals acting in disputes;
- iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
- iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the Council;
- v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chair and Vice Chair of Council); and
- vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.

b) The full requirements of The Public Contracts Regulations 2015 (“the Regulations”), as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)².

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

d) Any contracts with an estimated value of £25,000 or more shall be awarded following a formal tendering exercise in accordance with Standing Order 18 c) with a minimum of 3 suppliers being asked to tender for the contract. Such invitation to tender shall state the general nature of the intended contract and the Clerk or RFO shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post.

Commented [PB1]: The value shown in Standing Order 18 a) v. should be changed from £10,000 to £25,000 when Standing Orders are next reviewed to ensure consistency between Standing Orders and Financial Regulations

² Thresholds currently applicable are:

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

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.

e) All sealed tenders shall be opened at the same time on the prescribed date by the Clerk or RFO in the presence of at least two members of council.

f) Any invitation to tender issued under this regulation shall be subject to Standing Order 18c and shall refer to the terms of the Bribery Act 2010.

g) When it is to enter into a contract of between £3,000 and £24,999 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph 11.1(a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is between £100 and £2,999 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.

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

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

11.2. The Clerk shall maintain a register of personal interests, in respect of both members and senior staff.

a) Members and senior staff should not, so far as is practicable, be involved in the award of orders and/or contracts with organisations or individuals in respect of which a personal interest exists, whether declared or not.

b) Members and senior staff should not, so far as is practicable, be involved in the making or authorising payments in respect of orders and/or contracts with organisations or individuals in respect of which a personal interest exists, whether declared or not.

12. PAYMENTS UNDER CONTRACTS FOR BUILDING AND OTHER CONSTRUCTION WORKS

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

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

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

13. STORES AND EQUIPMENT

13.1. The Clerk shall be responsible for the care and custody of stores and equipment.

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

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

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

14. ASSETS, PROPERTIES AND ESTATES

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

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

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

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

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

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

15. INSURANCE

15.1. Following the annual risk assessment (per Financial Regulation 16), the RFO shall affect all insurances and negotiate all claims on the Council's insurers in consultation with the Clerk.

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

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

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

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

16. RISK MANAGEMENT

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

16.2. When considering any new activity, the RFO shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the Council.

17. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

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

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

Mumbles Community Council

Ostreme Centre - Expenditure Transactions to 31/01/2022 (Between 01-04-2021 and 31-01-2022)

Code										
98 OS1 - Rent										
Vchr.	Date	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
112	24/06/2021		1Lloyds Current A		Ostreme Centre Rent	All Saints Church	X	3,750.00		3,750.00
272	24/09/2021		1Lloyds Current A		Ostreme Centre Rent	All Saints Church	X	3,750.00		3,750.00
449	29/12/2021		1Lloyds Current A		Ostreme Centre Rent	All Saints Church	X	3,750.00		3,750.00
Subtotal for Code: OS1 - Rent								£11,250.00		£11,250.00
Code										
103 OS6 - Minor Maintenance										
Vchr.	Date	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
142	23/07/2021	222.05	1Lloyds Current A		NHS Day	Paul Beynon	X	24.10		24.10
293	21/10/2021	042.01	1Lloyds Current A		RFO - Reimbursement	Paul Beynon	X	25.00		25.00
503	28/01/2022		1Lloyds Current A		Wall Repair	Dan Bramhall	X	220.00		220.00
Subtotal for Code: OS6 - Minor Maintenance								£269.10		£269.10
Subtotal for Cost Centre: Ostreme Centre								11,519.10		11,519.10
TOTALS								£11,519.10		£11,519.10

**OSTREME CENTRE -
BUDGET MONITORING REPORT TO 31/01/2022**

Code and Title	Actual to 31/01/2022			Year End Adj £	Adjusted Net to 31/01 £	Budget 2021/22 £	Net Position +/- Under/Over £	Over/Underspend To be reviewed
	Expenditure £	Income £	Net £					
OS1 - Rent	11,250	0	11,250	0	11,250	15,000	3,750	
OS2 - Electricity	0	0	0	0	0	1,800	1,800	
OS3 - Gas	0	0	0	0	0	1,400	1,400	
OS4 - Water	0	0	0	0	0	600	600	
OS5 - Insurance	0	0	0	0	0	1,100	1,100	
OS6 - Minor Maintenance	269	0	269	0	269	1,000	731	
OS7 - Annual Gas Safety Check	0	0	0	0	0	200	200	
OS8 - Annual Fire Alarm Checks	0	0	0	0	0	300	300	
OS9 - Annual Fire Extinguisher Check	0	0	0	0	0	100	100	
OS10 - Burglar Alarm Contract	0	0	0	0	0	150	150	
OS11 - Ostereme Community Association Rent	0	3,500	-3,500	0	-3,500	-7,000	-3,500	
OS12 - Loan Repayment	0	5,000	-5,000	0	-5,000	-5,000	0	
Total	11,519	8,500	3,019	0	3,019	9,650	6,631	

NOTES

1. Year End Adj are invoices paid in 2021/22 that have been charged back to the 2020/21 budget.
2. All virement approved by Council in 2021/22 has now been included in the Budget 2021/22 column
3. All Earmarked Reserves agreed at Council on 14/12/2021 have now been included in the Budget 2021/22 column

Mumbles Community Council

Ostreme Centre - Income Transactions to 31/01/2022 (Between 01-04-2021 and 31-01-2022)

Code Vchr.	Date	108 OS11 - Ostreme Community Association Minute Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
24	24/09/2021	1Lloyds Current Account		Rent	Ostreme Community Association	X	3,500.00		3,500.00
					Subtotal for Code: OS11 - Ostreme Community Associator		£3,500.00		£3,500.00
Code Vchr.	Date	109 OS12 - Loan Repayment Minute Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
39	17/01/2022	S.018 1Lloyds Current Account		Ostreme Centre Loan	All Saints Church	X	5,000.00		5,000.00
					Subtotal for Code: OS12 - Loan Repayment		£5,000.00		£5,000.00
					Subtotal for Cost Centre: Ostreme Centre		8,500.00		8,500.00
TOTALS							£8,500.00		£8,500.00

**FINANCE AND COMPLIANCE COMMITTEE
BUDGET MONITORING REPORT TO 31/01/2022**

Code and Title	Actual to 31/01/2022			Year End Adj £	Adjusted Net to 31/01 £	Budget 2021/22 £	Net Position +/- Under/Over £	Over/Underspend To be reviewed
	Expenditure £	Income £	Net £					
FC1 - Small and Medium Grants	50,041	0	50,041	9,240	40,801	45,200	4,399	
FC2 - Small Business Grant Scheme	0	0	0	0	0	31,000	31,000	
FC3 - Multimedia Consultant	4,167	0	4,167	417	3,750	12,000	8,250	
FC4 - Website, Email Hosting & Domain Name	1,894	0	1,894	134	1,760	1,700	-60	
FC5 - Training Courses and Associated Costs	560	0	560	0	560	2,000	1,440	
FC6 - Evaluation Services	4,278	0	4,278	798	3,480	5,900	2,420	
FC7 - Hybrid Meeting Equipment and Licences	0	0	0	0	0	5,000	5,000	
FC8 - Ostreme Centre Development Costs	5,600	0	5,600	0	5,600	43,900	38,300	
FC9 - IT Support	1,060	0	1,060	30	1,030	0	-1,030	
FC10 - Councillors IT Equipment	10,984	0	10,984	9,524	1,460	0	-1,460	
FC11 - Commercial & Residential Painting Grants	0	0	0	0	0	5,000	5,000	
Total	78,584	0	78,584	20,143	58,441	151,700	93,259	

NOTES

1. Year End Adj are invoices paid in 2021/22 that have been charged back to the 2020/21 budget.
2. All virement approved by Council in 2021/22 has now been included in the Budget 2021/22 column
3. All Earmarked Reserves agreed at Council on 14/12/2021 have now been included in the Budget 2021/22 column

Mumbles Community Council

Finance and Compliance Committee - Expenditure Transactions to 31/01/2022 (Between 01-04-2021 and 31-01-2022)

Code 1 FC6 - Evaluation Services

Code Vchr.	Date	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
	43 07/05/2021	433.11	1Lloyds Current Account		Committee Review	One Voice Wales	X	798.00		798.00
	88 23/06/2021	SP.012	1Lloyds Current Account		Seawall Consultation Response	Urban Foundry	S	900.00	180.00	1,080.00
	141 23/07/2021		1Lloyds Current Account		Evaluation	Alain Thomas Consultancy	X	325.00		325.00
	182 20/08/2021		1Lloyds Current Account		Evaluation	Alain Thomas Consultancy	X	260.00		260.00
	480 18/01/2022	228.05	1Lloyds Current Account		Staff and Grading Review	One Voice Wales	X	1,995.00		1,995.00
Subtotal for Code: FC6 - Evaluation Services								£4,278.00	£180.00	£4,458.00

Code 2 FC3 - Multimedia Consultant

Code Vchr.	Date	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
	1 15/04/2021	042.01	1Lloyds Current Account		Multimedia Consultant	Picseli Ltd	S	416.67	83.33	500.00
	46 07/05/2021	042.01	1Lloyds Current Account		Multimedia Consultant	Picseli Ltd	S	416.67	83.33	500.00
	89 23/06/2021	042.01	1Lloyds Current Account		Multimedia Consultant	Picseli Ltd	S	416.67	83.33	500.00
	125 15/07/2021	042.01	1Lloyds Current Account		Multimedia Consultant	Picseli Ltd	S	416.67	83.33	500.00
	169 06/08/2021	042.01	1Lloyds Current Account		Multimedia Consultant	Picseli Ltd	S	416.67	83.33	500.00
	245 23/09/2021	042.01	1Lloyds Current Account		Multimedia Consultant	Picseli Ltd	S	416.67	83.33	500.00
	286 21/10/2021	042.01	1Lloyds Current Account		Multimedia Consultant	Picseli Ltd	S	416.67	83.33	500.00
	436 17/12/2021	042.01	1Lloyds Current Account		Multimedia Consultant	SA1 Creative	S	416.67	83.33	500.00
	475 07/01/2022	042.01	1Lloyds Current Account		Multimedia Consultant	SA1 Creative	S	416.67	83.33	500.00
	476 18/01/2022	042.01	1Lloyds Current Account		Multimedia Consultant	SA1 Creative	S	416.67	83.33	500.00
Subtotal for Code: FC3 - Multimedia Consultant								£4,166.70	£833.30	£5,000.00

Code 4 FC4 - Website, Email Hosting and Domain Name

Code Vchr.	Date	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
	30 21/04/2021	042.01	Barclaycard		Website and Email Hosting	Catalyst2Services Ltd	S	12.99	2.60	15.59
	33 21/04/2021	042.01	Barclaycard		Online Services	Microsoft Corp	S	37.60	7.52	45.12
	34 21/04/2021	042.01	Barclaycard		Online Services	Microsoft Corp	S	83.60	16.72	100.32
	76 07/05/2021	042.01	Barclaycard		Website and Email Hosting	Catalyst2Services Ltd	S	12.99	2.60	15.59
	80 07/05/2021	042.01	Barclaycard		Online Services	Microsoft Corp	S	37.60	7.52	45.12
	81 07/05/2021	042.01	Barclaycard		Online Services	Microsoft Corp	S	83.60	16.72	100.32
	104 07/06/2021	042.01	Barclaycard		Website and Email Hosting	Catalyst2Services Ltd	S	12.99	2.60	15.59
	107 07/06/2021	042.01	Barclaycard		Online Services	Microsoft Corp	S	83.60	16.72	100.32
	108 07/06/2021	042.01	Barclaycard		Online Services	Microsoft Corp	S	159.80	31.96	191.76
	155 07/07/2021	042.01	Barclaycard		Website and Email Hosting	Catalyst2Services Ltd	S	12.99	2.60	15.59
	158 07/07/2021	042.01	Barclaycard		Online Services	Microsoft Corp	S	83.60	16.72	100.32
	159 07/07/2021	042.01	Barclaycard		Online Services	Microsoft Corp	S	122.80	24.56	147.36
	192 07/08/2021	042.01	Barclaycard		Website and Email Hosting	Catalyst2Services Ltd	S	12.99	2.60	15.59
	199 07/08/2021	042.01	Barclaycard		Online Services	Microsoft Corp	S	33.06	6.61	39.67
	200 07/08/2021	042.01	Barclaycard		Online Services	Microsoft Corp	S	103.40	20.68	124.08
	260 07/09/2021	042.01	Barclaycard		Website and Email Hosting	Catalyst2Services Ltd	S	12.99	2.60	15.59
	262 07/09/2021	042.01	Barclaycard		Website and Email Hosting	Catalyst2Services Ltd	S	80.00	16.00	96.00
	266 07/09/2021	042.01	Barclaycard		Online Services	Microsoft Corp	S	112.80	22.56	135.36
	267 07/09/2021	042.01	Barclaycard		Online Services	Microsoft Corp	S	57.00	11.40	68.40
	315 07/10/2021	042.01	Barclaycard		Website Hosting	Catalyst2Services Ltd	S	12.99	2.60	15.59
	318 07/10/2021	042.01	Barclaycard		Online Services	Microsoft Corp	S	112.80	22.56	135.36

319	07/10/2021	042.01	Barclaycard		Online Services	Microsoft Corp	S	57.00	11.40	68.40
356	07/11/2021	042.01	Barclaycard		Website and Email Hosting	Catalyst2Services Ltd	S	12.99	2.60	15.59
360	07/11/2021	042.01	Barclaycard		Online Services	Microsoft Corp	S	112.80	22.56	135.36
361	07/11/2021	042.01	Barclaycard		Online Services	Microsoft Corp	S	57.00	11.40	68.40
459	07/12/2021	042.01	Barclaycard		Website Hosting	Catalyst2Services Ltd	S	12.99	2.60	15.59
461	07/12/2021	042.01	Barclaycard		Online Services	Microsoft Corp	S	112.80	22.56	135.36
462	07/12/2021	042.01	Barclaycard		Online Services	Microsoft Corp	S	57.00	11.40	68.40
511	07/01/2022	042.01	Barclaycard		Website Domain Nane	Catalyst2Services Ltd	S	12.99	2.60	15.59
513	07/01/2022	042.01	Barclaycard		Online Services	Microsoft Corp	S	112.80	22.56	135.36
514	07/01/2022	042.01	Barclaycard		Online Services	Microsoft Corp	S	63.59	12.72	76.31
Subtotal for Code: FC4 - Website, Email Hosting and Domain Narn								£1,894.15	£378.85	£2,273.00

Code 10 FC5 - Training Courses and Associated Costs

Code Vchr.	Date	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
134	16/07/2021	042.01	1Lloyds Current Account		Training	One Voice Wales	X	90.00		90.00
478	18/01/2022		1Lloyds Current Account		Training	One Voice Wales	X	30.00		30.00
489	19/01/2022		1Lloyds Current Account		Training	One Voice Wales	X	30.00		30.00
491	21/01/2022		1Lloyds Current Account		CiLCA Course Clerk	SLCC	Z	410.00		410.00
Subtotal for Code: FC5 - Training Courses and Associated Costs								£560.00		£560.00

Code 14 FC8 - Ostreme Centre Development Costs

Code Vchr.	Date	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
300	21/10/2021	187.04	1Lloyds Current Account		Ostreme Consultation	Urban Foundry	S	2,800.00	560.00	3,360.00
474	07/01/2022	187.04	1Lloyds Current Account		Ostreme Consultation	Urban Foundry	S	2,800.00	560.00	3,360.00
Subtotal for Code: FC8 - Ostreme Centre Development Costs								£5,600.00	£1,120.00	£6,720.00

Code 17 FC1 - Small and Medium Grants

Code Vchr.	Date	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
60	14/05/2021	125.03	1Lloyds Current Account		Grant	1st Mumbles Scout Group	X	6,942.00		6,942.00
66	25/05/2021	226.05	1Lloyds Current Account		Grant	Sculpture by the Sea UK Ltd	X	2,600.00		2,600.00
67	25/05/2021	225.05	1Lloyds Current Account		Grant	Goleudy Housing and Support Ltd	X	996.92		996.92
70	25/05/2021	436.11	1Lloyds Current Account		Grant	South Wales Fencing Ltd	X	2,298.00		2,298.00
135	16/07/2021	181.04	1Lloyds Current Account		Grant	Victoria Hugtenburg	X	150.00		150.00
144	23/07/2021	278.06	1Lloyds Current Account		Grant	Newton Athletic AFC	X	2,165.00		2,165.00
280	06/10/2021	277.06	1Lloyds Current Account		Grant	Mumbles Development Trust	X	1,000.00		1,000.00
326	05/11/2021	CO2110- 1:	1Lloyds Current Account		Grant	Red Community Project	X	5,000.00		5,000.00
329	05/11/2021	CO2110-11	1Lloyds Current Account		Grant	1st Mumbles Scout Group	X	19,578.00		19,578.00
333	05/11/2021	126.03	1Lloyds Current Account		Grant	Mumbles Centurion	X	3,000.00		3,000.00
342	12/11/2021	CO2111-20	1Lloyds Current Account		Grant	Mumbles Traders	X	1,261.20		1,261.20
343	15/11/2021	CO2111-08	1Lloyds Current Account		Grant	Mumbles Yacht Club	X	400.00		400.00
443	22/12/2021	CO2111-13	1Lloyds Current Account		Grant	Mumbles Traders	E	1,650.00		1,650.00
504	28/01/2022	CO2111-12	1Lloyds Current Account		Grant	Sculpture by the Sea UK Ltd	X	3,000.00		3,000.00
Subtotal for Code: FC1 - Small and Medium Grants								£50,041.12		£50,041.12

Code 81 FC9 - IT Support

Code Vchr.	Date	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
10	21/04/2021	042.01	1Lloyds Current Account		Back Up Service	BT Group PLC	S	29.10	5.82	34.92
54	11/05/2021	042.01	1Lloyds Current Account		IT Support	SA1 Solutions	S	215.10	43.02	258.12
115	02/07/2021	042.01	1Lloyds Current Account		IT Support	SA1 Solutions Ltd	S	330.30	66.06	396.36
133	16/07/2021	042.01	1Lloyds Current Account		IT Support	SA1 Solutions	S	88.65	17.73	106.38
138	21/07/2021	042.01	1Lloyds Current Account		Back Up Service	BT Group PLC	S	29.85	5.97	35.82
173	06/08/2021	042.01	1Lloyds Current Account		IT Support	SA1 Solutions Ltd	S	45.00	9.00	54.00
246	23/09/2021	042.01	1Lloyds Current Account		IT Support	SA1 Solutions Ltd	S	203.85	40.77	244.62
322	21/10/2021	042.01	1Lloyds Current Account		Back Up Service	BT Group PLC	S	29.85	5.97	35.82
334	05/11/2021	042.01	1Lloyds Current Account		IT Support	SA1 Solutions	S	22.50	4.50	27.00

384	02/12/2021	042.01	1Lloyds Current Account	IT Support	SA1 Solutions	S	12.60	2.52	15.12
432	17/12/2021	042.01	1Lloyds Current Account	IT Support	SA1 Solutions	S	8.10	1.62	9.72
471	07/01/2022	042.01	1Lloyds Current Account	IT Support	SA1 Solutions	S	15.00	3.00	18.00
490	20/01/2022		1Lloyds Current Account	Back Up Service	BT Group PLC	S	29.85	5.97	35.82
Subtotal for Code: FC9 - IT Support							£1,059.75	£211.95	£1,271.70

Code **123 FC10 - Councillors IT Equipment**

Vchr.	Date	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
47	07/05/2021		1Lloyds Current Account		Councillor's IT Equipment	SA1 Solutions	S	9,524.24	1,904.85	11,429.09
126	15/07/2021		1Lloyds Current Account		Councillor's IT Equipment	SA1 Solutions	S	1,349.76	269.95	1,619.71
127	15/07/2021		1Lloyds Current Account		Councillor's IT Equipment	SA1 Solutions Ltd	S	110.00	22.00	132.00
Subtotal for Code: FC10 - Councillors IT Equipment							£10,984.00	£2,196.80	£13,180.80	
Subtotal for Cost Centre: Finance and Compliance Committee							78,583.72	4,920.90	83,504.62	
TOTALS							£78,583.72	£4,920.90	£83,504.62	