WYMONDHAM TOWN COUNCIL

SUMMONS TO ATTEND -NOTICE IS HEREBY GIVEN THAT
A MEETING OF THE TOWN COUNCIL is to be held on
TUESDAY 4th June 2024 at **7.00** pm in the Council Offices.

AGENDA

	Chairman to ask if anyone wishes to record proceedings and if so to remind those present that a set of guidelines have been adopted by the Council.	
1	Apologies for absences	
2	Declarations of Interest	**A**
3	To resolve that the minutes of the Council meeting held on 7th May 2024 are a correct record.	**B**
4	To receive an update about progress of items from the last meeting of the Council on 7th May 2024 / previous meetings.	
5	To note the minutes of the Leisure Environment Enterprise & Tourism Committee meeting held on 21st May 2024.	**C**
6	To note the minutes of the Finance & General Purposes Committee meeting held on 23rd May 2024.	**D**
7	To confirm payment of monthly creditors – May 2024.	**E**
8	Public Participation- members of the public may make representations, ask or answer questions and give evidence in respect of the business on the agenda below. In accordance with standing order 3 (f) this item is limited to 15 minutes unless directed by the Chairman of the meeting.	
9	Internal Auditors – To note letter from Larking Gowen	**F**
10	Formal approval of Accounts 2023/24: • Formal approval of Accounts 2023/24 • Formal approval of Annual Governance Statement. • Formal approval of Accounting Statement	 **G** **H** **H**
11	Adoption of Financial Regulations – based on national Model regulations issued by NALC.	**I**
12	Wymondham Railway Station Disabled Access – Verbal report – Cllr. Roberts	
13	Town Councillor Expenses – Cllr. Roberts	**J**
14	Reports from County / District Councillors	
15	Reports from representatives on outside committees	

29th May 2024
Trevor Gurney (Town Clerk)
Council Offices Ketts Park
Harts Farm Road
Wymondham
NR18 0UT

A

Interests Flowchart

The flowchart below gives a simple guide to declaring an interest under the code.

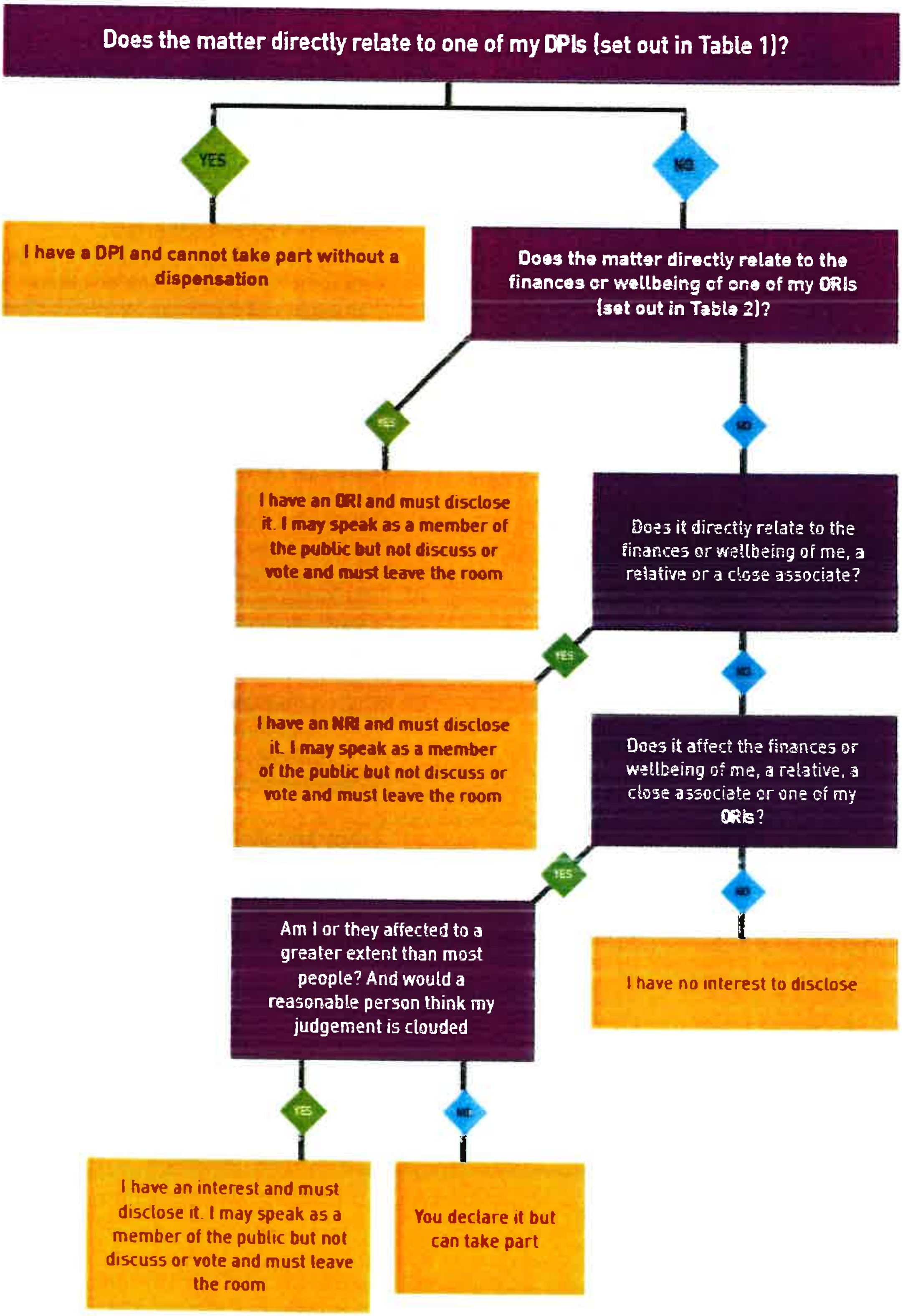

Table 1: Disclosable Pecuniary Interests

This table sets out the explanation of Disclosable Pecuniary Interests as set out in the Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012.

Subject	Description
Employment, office, trade, profession or vocation	Any employment, office, trade, profession or vocation carried on for profit or gain.
Sponsorship	Any payment or provision of any other financial benefit (other than from the council) made to the councillor during the previous 12-month period for expenses incurred by him/her in carrying out his/her duties as a councillor, or towards his/her election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.
Contracts	Any contract made between the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners (or a firm in which such person is a partner, or an incorporated body of which such person is a director* or a body that such person has a beneficial interest in the securities of*) and the council — (a) under which goods or services are to be provided or works are to be executed; and (b) which has not been fully discharged
Land and Property	Any beneficial interest in land which is within the area of the council. 'Land' excludes an easement, servitude, interest or right in or over land which does not give the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners (alone or jointly with another) a right to occupy or to receive income.
Licenses	Any licence (alone or jointly with others) to occupy land in the area of the council for a month or longer

Corporate tenancies	Any tenancy where (to the councillor's knowledge)— (a) the landlord is the council; and (b) the tenant is a body that the councillor, or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners is a partner of or a director* of or has a beneficial interest in the securities* of.
Securities	Any beneficial interest in securities* of a body where— (a) that body (to the councillor's knowledge) has a place of business or land in the area of the council; and (b) either— (i)) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or (ii) If the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the councillor, or his/ her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners have a beneficial interest exceeds one hundredth of the total issued share capital of that class.

* 'director' includes a member of the committee of management of an industrial and provident society.

* 'securities' means shares, debentures, debenture stock, loan stock, bonds, units of a collective investment scheme within the meaning of the Financial Services and Markets Act 2000 and other securities of any description. other than money deposited with a building society

Table 2: Other Registrable Interests

You must register as an Other Registerable Interest :

a) any unpaid directorships

b) any body of which you are a member or are in a position of general control or management and to which you are nominated or appointed by your authority

c) any body

(i) exercising functions of a public nature

(ii) directed to charitable purposes or

(iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union) of which you are a member or in a position of general control or management

B

WYMONDHAM TOWN COUNCIL

MINUTES OF A TOWN COUNCIL
MEETING HELD ON TUESDAY 7th May 2024
in the Council Offices at 7.00 pm.

Councillors Present

S Nuri-Nixon	P Barrett	J Barrett
A Perry	L Doheny	P Broome
R Frosdick	D Roberts	M Batley
A James	J Fulcher	L Nixon
M Rosen		

Member(s) of the Public: 2
Norfolk County Councillor: R Savage
South Norfolk Councillor: K Hurn
Town Co-ordinator: C Pharoah (SNC)

Councillor Nuri-Nixon in the Chair

Cllr. Nuri-Nixon welcomed Peter Broome as a newly elected Councillor and advised of the resignation of Cllr. Todd Baker who she thanked for his work on the Council.

058/24	ELECTION OF MAYOR & CHAIR OF THE COUNCIL Mayor S Nuri-Nixon called for nominations. Cllr. Nuri - Nixon was nominated upon the proposition of Cllr. Nixon and seconded by Cllr. Roberts. No other nominations were received and Cllr. Nuri-Nixon was duly appointed. A declaration of acceptance of office has been signed.
059/24	ELECTION OF DEPUTY MAYOR & VICE CHAIR OF THE COUNCIL Cllr. Nuri-Nixon called for nominations. Cllr. Roberts was nominated upon the proposition of Cllr. Nixon and seconded by Cllr. J Barrett. No other nominations were received and Cllr. Roberts was duly appointed. A declaration of acceptance of office has been signed.
060/24	APOLOGIES FOR ABSENCE: None.
061/24	DECLARATIONS OF INTEREST: None.
062/24	MINUTES OF MEETINGS Upon the proposition of Cllr. Fulcher and seconded by Cllr. Batley the minutes of the meeting held on 2nd April 2024 were unanimously approved as a correct record.
063/24	PROGRESS UPDATES: • PSYCOLOGICAL SAFETY Cllr. J Barrett advised that he is preparing some paperwork. • ROTHBURY ROAD PARK Cllr. P Barrett noted that the 'kissing' gate was removed a few days after the last council meeting.

	• POLICIES & STANDING ORDERS WORKING GROUP Upon the proposition of Cllr. Fulcher and seconded by Cllr. James the notes of the meeting held on 3rd April 2024 were noted and the recommendations therein were unanimously approved. • NEW CEMETERY WORKING GROUP The notes of the meeting held on 9th April 2024 were noted and the Clerk update members that a senior Planning Officer at South Norfolk Council had subsequently had a meeting with the builders Lovells. The outcome of this is that a TEAMs meeting has been scheduled for Monday 13th May 2024 of the interested parties.
064/24	FINANCE & GENERAL PURPOSES COMMITTEE minutes of meeting held on 16th April 2024 were noted.
065/24	DELEGATED ARRANGEMENTS TO COMMITTEES & WORKING GROUPS Cllr. Nuri-Nixon explained that this is covered in the Council's Standing Order pack which all Councillors have a copy. It was resolved to re-adopt these.
066/24	COMMITTEES TERMS OF REFERENCE Cllr. Nuri-Nixon explained that this is covered in the Council's Standing Order pack which all Councillors have a copy. It was resolved to re-adopt these.
067/24	APPOINTMENTS TO COMMITTEES After discussion and voting it was resolved to appoint Committees in accordance with the list attached to these minutes.
068/24	APPOINTMENT OF REPRESENTATIVES ON OUTSIDE BODIES After discussion it was resolved to appoint representatives to outside bodies in accordance with the list attached to these minutes.
069/24	APPOINTMENTS TO WORKING GROUPS After discussion it was resolved to re-appoint working groups in accordance with the list attached to these minutes.
070/24	FORMAL RE-ADOPTION – Cllr Nuri-Nixon advised that the following protocols and procedures are included within the pack issued to all Councillors and upon the proposition of Cllr. Roberts and seconded by Cllr. J Barrett it was unanimously resolved to formally re-adopt the following: • Standing Orders • Bio-Diversity • Code of Conduct • Complaints • Correspondence • Computer & Telephone Misuse Policy • Data Protection • Dignity at Work (Civility & respect) • Equal Opportunities • Freedom of Information • Health & Safety • Information Protection Policy • Information Security Incident Policy • Press & Media • Removable Media Policy • Risk Assessment

	• Social Media and Electronic Communication Policy • Treasury Management Policy upon the proposition of Cllr. Fulcher and seconded by Cllr. Roberts it was resolved to formally re-adopt the following: • Financial regulations
071/24	TO NOTE INVENTORY OF LAND & ASSETS Cllr. Nuri-Nixon advised that these were outlined on Paper E issued with the agenda.
072/24	TO NOTE INSURANCE COVER Clerk advised that this is covered by the Council's block policy with Zurich Insurance
073/24	COUNCIL / EMPLOYEES MEMBERSHIP OF OTHER BODIES List provided with agenda was noted.
074/24	SUNDRY CREDITORS Upon the proposition of Cllr. Fulcher and seconded by Cllr. James it was resolved to pay accounts for April 2024, as per the submitted list in the sum of £49,399.48. In compliance with financial regulations the Clerk tabled a list of salaries paid from the wages account to the sum of £11,402.57
075/24	MAYORS ENGAGEMENTS – Noted.
076/24	PUBLIC PARTICIPATION: None
077/24	TOWN GREEN PARKING Cllr. Nuri-Nixon introduced paper advising of the response from South Norfolk Council to a request for a review of on street parking. Upon the proposition of Cllr. Roberts and seconded by Cllr. James it was unanimously resolved that Wymondham Town Council requests that the South Norfolk Council Public Realm Working Group considers this issue as part of their work.

078/24	REPORTS FROM COUNTY / DISTRICT COUNCILLORS
	Norfolk County Council
	• Cllr. Savage
	  ○ Gateway signage has been approved and in due course the Town Council will need to confirm locations.
	
	South Norfolk Council
	• Cllr. Savage
	  ○ Letter received from Historic England who are undertaking a consultation on the Towns Conservation area.
	• Cllr. Roberts
	  ○ Residents Associations for South Wymondham and Beckets Grove are nearly there.

079/24	REPORTS FROM REPRESENTATIVES ON OUTSIDE BODIES:
	• Cllr. P Barrett – Greening Wymondham
	  ○ River water testing at 5 locations is underway.
	    ▪ E-Coli above permitted limited due to untreated AWA discharge into the River Tiffey.
	  ○ Veggie Pods are bearing produce.

	o Great Big Green Week commences 8th June 2024. • Cllr. P Barrett – Sustainable Wymondham o Meeting held on 25th April 2024. Notes to be prepared. • Cllr. Perry – North Wymondham Community Centre o 50th anniversary – successful events including a quiz night. Cllr Batley thanked the Clerk for organising an adjustable table which her wheelchair now fits under.

[The meeting closed at 19.37 pm]

DATED this ………………………………day of …………………………………2024

SIGNED ……………………….(Chairman)

WYMONDHAM TOWN COUNCIL MONTHLY CREDITORS

No	PAID TO	DESCRIPTION	SERVICES	N/C	EXPEND	ANALYSIS	VAT	AMOUNT	PAYMENT	
1	BT	Telephone and Internet	TIC - telephone	8100		275.97	55.19	331.16	BACS	28.3.24
2	Business Writers Limited	Writing and Editing new Visit Wymondham Website	Tourism Development	8200		900.00	180.00	1,080.00	BACS	04.4.24
3	Savills Client AC Re Anglian Water Services Ltd	Rent in advance 25.3.24-23.6.24	Allotments	4600		975.63	0.00	975.63	BACS	04.4.24
4	Wymondham Old Grammer School Foundation	Bellrope Lane rent	L & E Bellrope - rent	6120		600.00	0.00	600.00	BACS	10.4.24
5	Biffa Waste Services	Wheeled Bin Account - March	Council Refuse	4520	129.14		25.83			
		Wheeled Bin Account - March	Cemetery Refuse	4420	128.18		25.64	308.79	BACS	04.4.24
6	Anglian Water Business (National) Ltd	Water 1.1.24-1.4.24	Est - Water	4030		95.76	0.00	95.76	BACS	04.4.24
7	Ernest Doe & Sons Ltd	Nylon line, bleach, antifreeze, bolt, nuts, washers	L & E Maintenance	6130	144.97		29.00		BACS	04.4.24
		Blades and belt	L & E Equipment Maintenance	6140	269.33		53.86	497.16		
8	EDF Energy	25.2.24-25.3.24	TIC - Electricity	8040		343.08	68.62	411.70	BACS	04.4.24
9	Nick Scrivens	Daily cleaning of public toilets - March	Public toilets	4300		1,061.00	212.20	1,273.20	BACS	04.4.24
10	Millar West	Crank handle table	Admin - Office Equipment	4340		225.00	45.00	270.00	BACS	04.4.24
11	South Norfolk Council	Half yearly dog bin charge	SNC - Dog Bins	6170		3,778.04	755.60	4,533.64	BACS	11.4.24
12	Howard Fuller	Refund of payment sent in error	Allotments	3200		7.50	0.00	7.50	BACS	10.4.24
13	Anglian Water Business (National) Ltd	Water 11.10.23-10.4.24	Markets - water	4550		34.93	6.98	41.91	BACS	16.4.24
14	Karen Chamberlain	Kitchen Supplies	Est - Miscellaneous	4090		20.79	0.00	20.79	BACS	17.4.24
15	EDF Energy	Elec 26.3.24-24.4.24	TIC - Electricity	8040		133.96	6.70	140.66	BACS	
16	Wymondham Heritage Society	Books to sell in TIC	TIC purchases	8050		24.90	0.00	24.90	BACS	
17	HMRC	PAYE/NIC	PAYE/NIC	4000		3,756.50	0.00	3,756.50	707408	
18	Norfolk Pension Fund	Pensions	Pensions	4000		4,262.89	0.00	4,262.89	BACS	
19	Mrs S Hurn	Cleaning of Council Offices	Est - Cleaning	4050		159.00	0.00	159.00	BACS	
20	Hays Recruitment	Temporary Ground staff	Salaries and wages	4000		5,966.24	1,193.24	7,159.48	BACS	
21	Norfolk Association of Local Councils	Norfolk & National Annual Subscription 2024/25	Est - Subscriptions	4130		2,218.06	0.00	2,218.06	BACS	
22	Wymondham Tyre Services Ltd	1 No. inner tube	L & E Maintenance	6130		24.00	4.80	28.80	BACS	
23	Reed Commercial Services Ltd	Daily cleaning of public toilets - April	Public toilets	4300	1,144.58		228.92			
		Deep clean of Public Toilets - April	Public toilets	4300	165.00		33.00	1,571.50	BACS	
24	Jewson	Gravel/shingle handy bag	L & E Maintenance	6130		44.10	8.82	52.92	BACS	
25	Mr Overalls Limited	1 No. hi viz jacket, body warmer and gloves	Est Health & Safety	4195		44.85	8.97	53.82	BACS	
26	Institute of Cemetery and Cremation Management	Annual subscription	Est - Subscriptions	4130		100.00	0.00	100.00	BACS	
27	Alan R Cross & Son	Installation of Defibrillator at Wymondham Fire Station	Est - Miscellaneous	4090		337.87	67.57	405.44	BACS	
28	Edmundson Electrical Ltd	Light for Groundsman's rest room	Cemetery Maintenance	4440		4.17	0.83	5.00	BACS	
29	Collier Turf care	12 bags Sportsfield Longevity	L & E Maintenance	6130		390.00	78.00	468.00	BACS	
30	TG Bodyshop	MOT, service & parts Citroen van, repairs to Caddy var	Est - Van maintenance	4155		857.23	162.47	1,019.70	BACS	
31	Anglian Internet	Avast Business Cloudcare anti-virus annual renewal	Admin - Print/stationery	4310		125.00	25.00	150.00	BACS	
32	Cash	Kitchen Supplies	Est - Miscellaneous	4090	51.81		0.00			
		Postage stamps	Admin - Postage	4330	2.00		0.00			
		Sliding Door runner - VW Caddy van	Est - Van maintenance	4155	14.99		0.00	68.80	BACS	
		TOTALS			**2,050.00**	**26,766.47**	**3,276.24**	**32,092.71**		
	DD									
	South Norfolk Council	Non-Domestic Rates & Council Tax	South Norfolk Council			16,187.12	0.00	16,187.12		15.4.24
	Silvey Fleet	Fuel Account	L & E Maintenance	6130		116.73	23.35	140.08		01.4.24
	Silvey Fleet	Fuel Account	L & E Maintenance	6130		185.21	37.04	222.25		22.4.24
	Silvey Fleet	Fuel Account	L & E Maintenance	6130		94.42	18.88	113.20		29.4.24
	Sage UK Ltd	Sage 50c Accounts Essential	Admin Print/Stationery	4310		96.00	19.20	115.20		16.4.24
	Anglian Internet	Telephone and internet	Admin - telephone	4320		99.36	19.89	119.35		05.4.24
	EE	Groundsmans telephone	Admin - telephone	4320		13.72	2.74	16.46		03.4.24
	Valda Energy	Electricity	Est - Electricity	4040		317.31	63.46	380.77		08.4.24
	BT	Lift line	Admin/telephone	4320		10.28	2.06	12.34		16.4.24
					2,050.00	**43,886.62**	**3,462.86**	**49,399.48**		

Chairman ....

Deputy Chairman ....

30th April 2024

WYMONDHAM TOWN COUNCIL SALARIES

No	PAID TO	DESCRIPTION	SERVICES	EXPEND	ANALYSIS	VAT	AMOUNT	CHEQUE
1	Barclays Payflow	Salaries - April	Admin Salaries	6,886.32				
			Est Salaries	2,080.25				
			TIC Salaries	1,815.18				D/D
			Cemetery Salaries	620.82			**11,402.57**	
		TOTALS					**11,402.57**	

.... Chairman

.... Deputy Chairman

30th April 2024

WYMONDHAM TOWN COUNCIL
APPOINTMENTS TO COMMITTEES
May 2024

Finance & General Purposes: (5)
Cllrs:

Roberts	Fulcher	Frosdick	P Barrett	Perry

Leisure & Environment: (5)
Cllrs:

James	Nuri-Nixon	Batley	Nixon	Doheny

Planning, Lighting & Highways: (5)
Cllrs:

Frosdick	Broome	J Barrett	Perry	P Barrett

Outside Bodies:

Central Hall Committee: (1) – Cllr. Doheny

Greening Wymondham (1) – Cllr. P Barrett

Lizard Trustees (2) – Cllr. James & Vacancy (2019-23)
Lizard Trustees (2) – Cllr. Fulcher & S Knights (2018-22)

North Wymondham Community Centre (1) – Cllr. Perry

Wym. Access Group (1) Cllr. Batley

Wym. Allotments Group (1) – Cllr. Batley

Wym. Fuel Allotments Charity (1) – Cllr. P Barrett
Plus R Bartram, M Gibbins, G Iain, R Savage & Dr C Thorman.

Wym. Grammar School Trust (1) Cllr. P Barrett

Wym. Market Cross Trust (2) – Mayor & Deputy Mayor

Wym. Tennis Club -Cllr. Nixon

Wym. Town Football Club (1) – Cllr. Doheny

Wymondham Business Group – Town Team (1) – Cllr. J Barrett

Working Groups

Council Blds, Health and Safety & Personnel (4) – Cllrs.

James	Nuri-Nixon	Nixon	Rosen

Browick Recreation Ground Working Group (5) – Cllrs

Nuri-Nixon	James	Batley	Perry	J Barrett

New Cemetery – (5) Cllrs.

Nixon	Fulcher	Frosdick	Broome	J Barrett

Policies & Standing Orders Review

Roberts	Fulcher	J Barrett	Perry	Doheny

South Norfolk Council Public Realm Working Group

Roberts	P Barrett	Perry

Other

Farmers Market (2) – Cllrs.

Vacancy	Nixon

C

WYMONDHAM TOWN COUNCIL

MINUTES OF A MEETING OF THE LEISURE, ENVIRONMENT, ENTERPRISE AND TOURISM COMMITTEE held on Tuesday 21st May 2024 in the Council Offices commencing at 7.00 pm

Present:

Cllrs	A James (Chair)
	L Nixon
	M Batley
	L Doheny
	S Nuri-Nixon

Also Present:

1 member of the public.
C Pharaoh – SNC – Town Co-ordinator

LE09/24	CHAIR Cllr. James called for nominations. Upon the proposition of Cllr. Nuri-Nixon and seconded by Cllr. Nixon it was resolved to appoint Cllr. James as Chair.
LE10/24	VICE -CHAIR Cllr. James called for nominations. Upon the proposition of Cllr. Nuri-Nixon and seconded by Cllr. Batley it was resolved to appoint Cllr. Nixon as Vice-Chair.
LE11/24	APOLOGIES FOR ABSENCE – None.
LE12/24	DECLARATIONS OF INTEREST – None.
LE13/24	MINUTES OF MEETING Upon the proposition of Cllr. Nixon and seconded by Cllr. Batley it was unanimously resolved to approve the minutes of the Leisure, Environment, Enterprise & Tourism Committee meeting held on 16th January 2024 as a correct record subject to a minor amendment to minute LE08/24
LE14/24	PROGRESS UPDATES • VISIT WYMONDHAM WEBSITE will be launched on 30th May 2024.
LE15/24	PUBLIC PARTICIPATION - None
LE16/24	LETTERS TO HEAVEN Cllr. James outlined her proposal to install a letter box in the cemetery. After discussion upon the proposition of Cllr. James and seconded by Cllr. Nixon it was resolved to approve the purchase and installation of a Letters to Heaven postbox (Example 2 - £210) in the Cemetery. If deemed successful, a future purchase of a second postbox to be considered for the new Cemetery. For: 4 Abstention: 1
LE17/24	PLAY EQUIPMENT Cllr. James introduced a report on maintaining play equipment. After discussion during which Cllr. Doheny table an amendment

	upon the proposition of Cllr. James and seconded by Cllr. Nixon it was unanimously resolved that Wymondham Town Council grounds team carry out an inspection of all Council owned play equipment in the five play areas it own/manages with a view to identifying equipment that needs painting. The painting should take place when weather conditions are most suitable. From now on, an inspection of this nature will take place on an annual basis, sufficiently early in the year so that any required repairs and maintenance can take place in the summer months of that same year. Additionally, over and above regular health and safety inspections, if any equipment is identified as needing repair or replacement, this should be brought to the attention of the Town Clerk for remedial action to take place.
LE18/24	KETTS PICNIC Cllr. Nixon outlined proposal to stage a family picnic at Ketts Park on Sunday 7th July to celebrate the 475th anniversary of Robert Kett. Various activities are to be planned to include the provision of some small fairground children's rides for free. The overall cost is £1810 funded primarily from a donation from the Wood family and the Chairs civic events budget. Upon the proposition of Cllr. Nixon and seconded by Cllr. James it was unanimously resolved to proceed.

[The meeting closed at 19.17 pm]

DATED this .... day of 2024

SIGNED .... (Chairman)

D

WYMONDHAM TOWN COUNCIL

MINUTES OF A MEETING OF THE FINANCE & GENERAL PURPOSES COMMITTEE held on Thursday 23rd May 2024 in the Council Offices commencing at 6.00 pm

Present:

Cllrs	Fulcher (Chair)
	Roberts
	Frosdick
	Perry
	P Barrett

Also Present 0 member of the public

F24/24	ELECTION OF CHAIR Upon the resolution of Cllr. Frosdick and seconded by Cllr. Barrett it was resolved to appoint Cllr. Fulcher as Chair.
F25/24	ELECTION OF VICE CHAIR Upon the resolution of Cllr. Roberts and seconded by Cllr. Barrett it was resolved to appoint Cllr. Frosdick as Vice – Chair.
F26/24	APOLOGIES FOR ABSENCE – None.
F27/24	DECLARATIONS OF INTERESTS – None.
F28/24	MINUTES OF MEETING On the proposition of Cllr. Frosdick and seconded by Cllr. Perry was unanimously resolved to approve the minutes of the Finance & General Purposes Committee meeting held on 16th April 2024 as a correct record.
F29/24	PROGRESS UPDATES • BANKING ARRANGEMENTS Upon the proposition of Cllr. Fulcher and seconded by Cllr. Roberts it was unanimously agreed that a Barclays Debit card should be authorised for small purchases.
F30/24	PUBLIC PARTICIPATION – None.
F31/24	INTERNAL AUDITORS Upon the proposition of Cllr. Fulcher and seconded by Cllr. Frosdick it was unanimously resolved to appoint Larking Gowen for the 2024 – 2025 financial year.
F32/24	Upon the proposition of Cllr. Fulcher and seconded by Cllr. Roberts a resolution by the Council under the provisions of Section 1 of the Public Bodies (admissions to meetings) Act 1960 to exclude Press and Public from the meetings of Wymondham Town Council in order to discuss matters where publicity would be

	prejudicial to the public interest by reason of the confidential nature of the business to be transacted.
F33/24	ANNUAL ACCOUNTS 2023/24 Clerk presented the draft audited accounts and after discussion and answering of queries upon the resolution of Cllr. Fulcher and seconded by Cllr. Perry it was unanimously resolved to recommend these for final approval by the Full Town Council.

(The meeting closed at 18.29 pm)

DATED this .... day of 2024

SIGNED .... (Chairman)

WYMONDHAM TOWN COUNCIL MONTHLY CREDITORS

No	PAID TO	DESCRIPTION	SERVICES	N/C	EXPEND	ANALYSIS	VAT	AMOUNT	PAYMENT	
33	Biffa Waste Services	Wheeled Bin Account - April	Council Refuse	4520	128.64		25.73			
		Wheeled Bin Account - April	Cemetery Refuse	4420	99.51		19.90	273.78	BACS	7.5.24
34	Ernest Doe & Sons Ltd	Bleach, spanner, brake part cleaner, Swarfega, bolts	L & E Maintenance	6130	276.50		44.29			
		Bearing kit, battery, blades	L & E Equipment Maintenance	6140	603.50		120.71			
		Glasses & gloves	Est - Health & Safety	4195	25.82		5.16	1,075.98	BACS	7.5.24
35	Wymondham Tyre Services Ltd	Tyre, inner tube, puncture repair	L & E Maintenance	6130		159.00	31.80	190.80	BACS	7.5.24
36	South Norfolk Council	Town Co-ordinator costs	Town Co Ordinator	8000		13,028.52	1,293.81	14,322.33	BACS	16.5.24
37	Inform Printed Solutions Limited	Promotional Tote bags - Visit Wymondham	Tourism Development	8200		269.00	53.80	322.80	BACS	22.5.24
38	Green Wave Coffee Ltd	Refund of money sent in error	Est - Miscellaneous	4090		90.00	0.00	90.00	BACS	24.5.24
39	BT	Telephone and internet	T/C - Telephone	8100		344.11	60.82	404.93	BACS	
40	EDF Energy	Elec 25.4.2424.5.24	TIC - Electricity	8040			4.55	95.47	BACS	
40	HMRC	PAYE/NIC	PAYE/NIC	4000		3,947.06	90.92	3,947.06	707409	
41	Norfolk Pension Fund	Pensions	Pensions	4000		4,366.21	0.00	4,366.21		
42	Reed Commercial Services Ltd	Daily cleaning of public toilets - May	Public toilets	4300		1,144.58	228.92	1,373.50		
43	CC Clements & Sons	Key cut to pattern	L & E Maintenance	6130		4.50	0.90	5.40		
44	Hays Recruitment	Temporary Grounds staff	Hays	4005		5,089.45	1,017.89	6,107.34		
45	Mrs S Hurn	Cleaning of Council Offices	Est - Cleaning	4050		79.50	0.00	79.50		
46	The Shed Wymondham	10 No. bird boxes	Est - Miscellaneous	4090		85.00	0.00	85.00		
47	Stannah Lift Services Limited	Premium contract 10.2.24-9.5.24	Est - Miscellaneous	4090		162.50	32.50	195.00		
48	Alan R Cross & Son	Carry out repairs on Honda generator motor	L & E Maintenance	6130	192.00		38.40			
		Replace light with new fitting, Cemetery rest room	Cemetery Maintenance	4440	94.43		18.89	343.72		
49	Jewson	Sawn timber, gravel board, post crete	L & E Maintenance	6130		35.16	7.03	42.19		
50	Viking Payments	Postage	Admin - Postage	4330	188.50		0.00			
		Ring binders, Hole punch	Admin- Print/stationery	4310	89.27		17.85	295.62		
51	T/a Commercial & Industrial Cleaning Supplies Ltd	Toilet rolls	Public Toilets	4300		161.64	32.33	193.97		
52	Mr Overalls Ltd	Work boots	Est - Health & Safety	4195		63.95	12.79	76.74		
53	Wymondham Garden Centre	Plants around War memorial	L & E Brighter Wymondham	6160		104.78	20.94	125.72		
54	CDS	Preparation of meeting and attendance	Est - Miscellaneous	4090		300.00	60.00	360.00		
55	Anglian Internet	Website Hosting and Domain Renewal	Admin - Print/stationery	4310		100.00	20.00	120.00		
56	Anglia Print Limited	Print of Newsletter	Magazine - Print	4810		215.00	0.00	215.00		
					1,698.17	**29,749.96**	**3,259.93**	**34,708.06**		
	Silvey Fleet	Fuel Account	L & E Maintenance	6130		380.03	76.01	456.04	DD	06.5.24
	Silvey Fleet	Fuel Account	L & E Maintenance	6130		128.02	25.60	153.62	DD	13.5.24
	Silvey Fleet	Fuel Account	L & E Maintenance	6130		155.37	31.07	186.44	DD	20.5.24
	Silvey Fleet	Fuel Account	L & E Maintenance	6130		53.72	10.74	64.46	DD	27.5.24
	BT	Lift line	Admin/telephone	4320		10.28	2.06	12.34	DD	16.5.24
	EE	Groundsmans telephone	Admin - telephone	4320		14.80	2.96	17.76	DD	4.5.24
	Sage UK Ltd	Sage 50c Accounts Essential	Admin Print/Stationery	4310		96.00	19.20	115.20	DD	16.5.24
	Public Works Loan Board	Half yearly payment	Est - Miscellaneous	4090		35,972.36	0.00	35,972.36	DD	20.5.24
	Anglian Internet	Telephone and internet	Admin - telephone	4320		99.59	19.92	119.51	DD	10.5.24
					1,698.17	**66,660.13**	**3,447.49**	**71,805.79**		

.... Chairman

.... Deputy Chairman

31st May 2024

E

WYMONDHAM TOWN COUNCIL SALARIES

No	PAID TO	DESCRIPTION	SERVICES	EXPEND	ANALYSIS	VAT	AMOUNT	CHEQUE
2	Barclays Payflow	Salaries - May	Admin Salaries	14,500.21				
			Est Salaries	4,559.40				
			Cemetery Salaries	3,655.25				
			TIC Salaries	939.47			23,654.33	
								D/D
		TOTALS					£23,654.33	

....Chairman

....Deputy Chairman

31st May 2024

F

1st Floor
Prospect House
Rouen Road
Norwich
NR1 1RE

T: 01603 624181
F: 01603 667800
E: giles.kerkham@larking-gowen.co.uk

Larking Gowen

Mr T Gurney, Town Clerk
Wymondham Town Council
Ketts Park
Harts Farm Road
Wymondham
Norfolk
NR18 0UT

Our Ref: 04/GK/MC/MC/W130020
Your Ref
Monday, 20 May 2024

Dear Mr Gurney

Wymondham Town Council
Internal Audit for the year ended 31 March 2024

I am pleased to advise that, following our internal audit visits and testing on 14 December 2023 and 13 May 2024, we have now completed our internal audit procedures in respect of the year ended 31 March 2024.

During the course of our work **no matters came to light to indicate that the Council's internal control objectives were not being achieved**, and I therefore enclose a completed and signed Annual Internal Audit Report for 2023/24, containing no adverse findings.

Our audit noted two minor points which we mention below as good practice reminders for the future.

- **When cheque payments are made, two councillors who are authorised banking signatories should always initial the cheque stub as well as signing the cheque itself:**

  Our sample testing of cheque stubs identified three stubs where only one authorised banking signatory had initialled the stub as a record of authorisation – the expected control is that two authorised banking signatories will sign the cheque stub at the same time they sign the actual cheque.

  We advised the Clerk and the Finance Officer of this finding during our 13 May 2024 onsite visit, and the Council's Finance Officer ensured that a second authorised signatory signed the three cheque stubs the next day. We therefore consider this point is now cleared, but we draw it to the attention of Councillors and the Council's officers as a 'good practice' reminder for the future.

  As the actual cheques associated with the three stubs had been signed by two authorised signatories and the payments appeared on the record of payments approved by the Full Council, a sufficiently strong internal control environment was in place over these payments.

- **If the 'Monthly Creditors' payments list is updated after it has been signed off by the Council's Chair and Deputy Chair, ensure they receive, review, and sign off a printout of the updated version:**

  The hard copy August 2023 Monthly Creditors list signed off by the Chair and Deputy Chair of the Council totalled £90,277.41, whereas the final excel version maintained by the Finance Officer totalled £90,291.05 (£13.64 higher). This difference related to one payment – to Sage UK Ltd for the Sage 50c Accounts Essential package, which was £105.00 on the signed hard copy Monthly Creditors list but £118.64 on the excel final version.

  This difference arose when the Finance Officer ticked back payments per the Monthly Creditors listing to actual payments per the bank statements – this identified that the payment to Sage needed to be corrected on the Monthly Creditors listing (and so was an example of the Council's internal controls working effectively).

We drew this to the attention of the Finance Officer, who arranged for the Chair and Deputy Chair to review and signed the updated final version of the August 2023 Monthly Creditors listing. We therefore consider the point in relation to the August 2023 Monthly Creditors listing is now cleared.

We draw this point to the attention of Councillors and the Council's officers as a 'good practice' reminder that if the Monthly Creditors listing has to be updated after it has been signed off by the Chair and Deputy Chair, they should review and sign off a hard copy print of the updated version, and the signed copy kept on the payments file.

My sincere thanks to you and to the Council's Finance Officer for your time and assistance during our visit, and should you have any queries at all, please do not hesitate to contact either Marc Cawthorne or me.

I would be grateful if you could share the contents of this letter with Councillors.

Yours sincerely

Giles Kerkham
Partner
For and on behalf of Larking Gowen LLP

G

WYMONDHAM TOWN COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2024

WYMONDHAM TOWN COUNCIL

CONTENTS

YEAR ENDED 31ST MARCH 2024

WYMONDHAM TOWN COUNCIL

BALANCE SHEET

AS AT 31ST MARCH 2024

	Note	2024 £	2023 £
LONG TERM ASSETS			
Investments			
Long term debtors			
CURRENT ASSETS			
Bank and cash	5	1922659.16	1835821.64
Debtors and prepayments	9	11898.23	8872.15
VAT recoverable		14647.00	6748.80
TOTAL ASSETS		1949204.39	1851442.59
CURRENT LIABILITIES			
Creditors and accruals		-25008.02	-31588.42
NET ASSETS		1924196.37	1819854.17
REPRESENTED BY			
General fund		318450.56	265199.69
Earmarked funds	6	1605745.81	1554654.48
TOTAL COUNCIL FUNDS		1924196.37	1819854.17

These financial statements fairly represent the financial position of the authority as at 31st March 2023 and its income and expenditure for the year.

Approved by the Town Council on	4th June 2024	
Cllr. Suzanne Nuri-Nixon	Chairman	Dated
T Gurney	Responsible Financial Officer	Dated

WYMONDHAM TOWN COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2024

	Note	General Fund £	Earmarked Funds £	2024 £	2023 £
INCOMING RESOURCES					
Precept		656638.00		656638.00	603032.00
S106 Bus Shelter Maint		0.00	11550.00	11550.00	0.00
Grants		0.00		0.00	0.00
Other activities	2	65181.21		65181.21	60067.49
Bank interest		49551.04		49551.04	5684.00
CIL			7098.45	7098.45	389851.78
TOTAL INCOMING RESOURCES		**771370.25**	**18648.45**	**790018.70**	**1058635.27**
RESOURCES EXPENDED					
Toilets		18247.49		18247.49	17212.94
Street Lights		7778.56		7778.56	8382.74
Wages and salaries		237518.14		237518.14	241018.60
Establishment		87738.85	113295.43	201034.28	112268.25
Postage,stationery and telephone		4885.68		4885.68	6141.29
Recreation		51075.91		51075.91	53232.45
Cemetery		7993.09		7993.09	7245.08
Markets		6130.46		6130.46	9869.85
Grants	3	0.00	2817.00	2817.00	2034.78
Tourist Information Centre		7901.75		7901.75	17171.80
Town Co-ordinator		22867.74		22867.74	0.00
Contract Resource		37459.58		37459.58	0.00
About Wymondham		450.00		450.00	1500.00
Allotments		7572.10		7572.10	4614.93
Public Works Loan		71944.72		71944.72	71944.72
TOTAL RESOURCES EXPENDED		**569564.07**	**116112.43**	**685676.50**	**552637.43**
NET OUTGOING RESOURCES		201806.18	-97463.98	104342.20	505997.84
Allocations to Earmarked funds	6	-127250.00	127250.00		
		-21305.31	21305.31		
NET MOVEMENT IN FUNDS		53250.87	51091.33	104342.20	505997.84
COUNCIL FUNDS BROUGHT FORWARD		265199.69	1554654.48	1819854.17	1313856.33
COUNCIL FUNDS CARRIED FORWARD		**318450.56**	**1605745.81**	**1924196.37**	**1819854.17**

WYMONDHAM TOWN COUNCIL

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2024

1 ACCOUNTING POLICIES

Basis of preparation
The financial statements have been prepared under the historical cost convention and assume that the Council will remain a going concern for the forseeable future.

Fixed assets
All expenditure on fixed assets is written off as a resource expended in the year that it is incurred. Details of Council held assets are given in note 4 to these financial statements.

Taxation
The Council is not liable to pay tax on any surpluses generated. The Council is registered for Value Added Tax, and all figures shown in the accounts are stated net of this tax.

Pensions
Retirement benefits to employees of the Council are provided by The Local Government Pension Scheme. This is a defined benefit scheme and the assets are held separately from those of the Council.

Fund Accounting
General Fund assets represent those resources which may be used towards meeting any Council purposes at the discretion of the Town Councillors

Earmarked Funds are resources which are to be applied for the specified purposes only at the discretion of the Town Councillors

S106/Community Infrastructure Levy (CIL)
Funds received are not immediately allocated for specific purposes are therefore included in income when received

2 OTHER INCOME

	2024	2023
	£	£
Burial management	26809.50	22527.50
Recreation	5872.35	6589.01
Rent Recived	12447.50	11162.45
Market stalls	10748.00	10351.50
Allotments	5280.00	4873.00
Tourist Information Centre	520.36	600.00
About Wymondham	0.00	0.00
Other income	3503.50	3964.03
	65181.21	60067.49

WYMONDHAM TOWN COUNCIL

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2024

3 GRANTS AWARDED

	2024 £	2023 £
Wymondham in Bloom	1438.10	1752.28
Wymondham Symphony Orchestra	1003.90	
North Wym Community Centre		
Wymondham Rotary	375.00	282.50
	2817.00	2034.78

4 FIXED ASSETS

		Basis of Valuation	2024 £	2023 £
Land and Buildings				
Applegarth Court		N	1.00	1.00
Becketswell		N	1.00	1.00
Browick Road Recreation Ground		N	1.00	1.00
Cemetery		N	1.00	1.00
Cemetery Chapels		Pr	144165.00	144165.00
Cemetery Store		Pr	37131.00	37131.00
The Fairland		N	1.00	1.00
Ketts Park	Land	P	67001.00	67001.00
	Community Centre	Pr	898709.00	898709.00
	Tennis Courts	Pr	66898.00	66898.00
	Changing Rooms	Pr	212180.00	212180.00
	Council Offices	C	2000000.00	2000000.00
Kings Head Meadow		P	1500.00	1500.00
Kings Head Meadow Additional Land		P	2500.00	2500.00
Market Place		N	1.00	1.00
Market Cross		Pr	496927.00	496927.00
Priory Gardens		N	1.00	1.00
Rothbury Road Recreation Ground		N	1.00	1.00
Tolls Meadow		P	25000.00	25000.00
Willow Close Play Area		N	1.00	1.00
Public Toilets		N	0.00	0.00
Street Lights		N	0.00	0.00
Miscellaneous				
Town Sign		Pr	6754.00	6754.00
Chairmans Badge of Office		Pr	5304.00	5304.00
War Memorial		N	1.00	1.00
			3964079.00	3964079.00

WYMONDHAM TOWN COUNCIL

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2024

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4 FIXED ASSETS (cont)

	Basis of Valuation	2024 £	2023 £
Plant and Equipment			
Portacabin at Browick Road	Pr	63654.00	63654.00
Play Equipment	C	371116.00	371116.00
Street Furniture	C	17000.00	17000.00
Seats at 31 locations	C	10579.00	10579.00
Ketts Park Floodlights	Pr	24490.00	24490.00
Arun Bus Shelters	C	22499.00	22499.00
Planters	Pr	13261.00	13261.00
Tractor and Trailer Attachment	P	20000.00	20000.00
Grounds Maintenance Equipment	C	109725.00	116225.00
Euromec Brava Sweeper	Pr	2295.00	2295.00
Furniture and Fittings	C	27460.00	27460.00
Portable Power Washer	C	4019.00	4019.00
Computers and Printers	Pr	9890.00	9890.00
Water Bowser	Pr	3941.00	3941.00
Twose / Bomford Flail/New Wessex	C	12795.00	12795.00
Citroen Van	P	16270.00	16270.00
Volkswagen Van	P	5995.00	5995.00
Electronic Cash Register	Pr	602.00	602.00
Wessex RMX500-G2 Roller Mower	C	32,570.00	0.00
		768161.00	742091.00

Basis of Valuation

N	Nominal - Community asset with no finite life
P	Purchase price
Pr	Proxy Cost (Insurance value not subsequently adjusted for inflation for this financial year using 2014 as the base).
C	Current replacement cost

5 BANK AND CASH

		2024 £	2023 £
Barclays	Active Saver Account	339590.83	795658.44
	Current Account	23019.59	18617.33
	High Interest	500000.00	
HSBC	Treasury Account	1020000.00	1000000.00
	Current Account	40048.74	21545.87
		1922659.16	1835821.64

WYMONDHAM TOWN COUNCIL

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2024

6 EARMARKED FUNDS

	Balance B/fwd	Allocation for year	Income	Expense	Transfers	Balance C/fwd
	£	£	£	£	£	£
Browick Road Rec	271183.34			-4408.33		266775.01
Toilets	79428.00	2500.00				81928.00
Cemetery	526430.02	31250.00		-14950.00		542730.02
CIL	0.00	0.00	7098.45		-7098.45	0.00
Dilapidations	64771.00	0.00				64771.00
Equipment	51161.73	25000.00		-23245.00		52916.73
New Office	50023.42	5000.00		-48067.10		6956.32
Grants	18497.12	5000.00		-2817.00		20680.12
Bus Shelter Maint	0.00	0.00	11550.00			11550.00
Ketts Park	87553.00	23000.00				110553.00
Market Cross Refurbishment	24321.08	5000.00				29321.08
New Projects	13368.38	7500.00		-9880.00		10988.38
Open Spaces	15738.68	3500.00		-12195.00		7043.68
Play Site Safety	23111.23	5000.00				28111.23
Street Lights	178426.48	13000.00				191426.48
Rothbury Road Project	0.00	0.00			20000.00	20000.00
Youth Support	11544.53	1500.00				13044.53
Neighbourhood Plan	-755.31	0.00		-550.00	1305.31	0.00
Town Centre	139851.78				7098.45	146950.23
	1554654.48	127250.00	18648.45	-116112.43	21305.31	1605745.81

Note: the Council has no outstanding grants that have been approved and not claimed.
Note the Council has approved an increase in the Town Centre Reserve to £250,000
by way of 'virements' from existing reserves in 2024/25

7 LEASES

At 31st March 2024 the Council held the following leases

Landlord	Purpose	Annual Rent Due £	Year of Expiry
Wymondham Old Grammar School Foundation	Open Space	600.00	2081
Endowment of Wymondham South Norfolk Council	Open Space	1.00	2083
Anglian Water Services	Allotments	3902.52	2027

8 BORROWINGS

At the close of business on 31st March 2024 the Council had outstanding:

Public Works Loan	2024	2023
B/Fwd	603,021.27	658,398.68
Interest	15,134.98	16,567.31
Repayments	-71,944.72	-71,944.72
c/fwd	546,211.53	603,021.27

9 DEBTORS

At the close of business the Council was owed £11898.23 All debts were less than three months old.

10 CAPITAL RESERVE

The Council does not currently have a capital reserve.

11 TENANCIES

During the year the Council held the following tenancies

Tenant		**Property**	**Type of lease**	**Annual Rent** £	
Trustees of Wymondham Town Football Club		Kings Head Meadow	Repairing	5351.40 wef 1.10.18	
South Norfolk Council		Ketts Park		12447.50 wef 1.11.18	
Allotments	(93)	Chapel Lane	Non repairing	31.00	(each)
	(38)	Chapel lane	Non repairing	61.00	(each)

12 ADVERTISING AND PUBLICITY

The following costs for advertising and publicity were incurred during the year

	2024 £	**2023** £
Recruitment and advertising	0.00	0.00
Other advertising	0.00	0.00
Publicity (About Wymondham Newsletter)	450.00	1500.00
	450.00	1500.00

13 AGENCY WORK

During the year the Council undertook no agency work

14 COMMITMENTS

None

15 CONTINGENT LIABILITIES

The Council is not aware of any contingent liabilites at 31st March 2024

16 POST BALANCE SHEET EVENTS

The Council is not aware of any Post Balance Sheet Events which could affect the accounts.

17 PENSIONS

The Council contributes to a defined benefit scheme administered by Norfolk County Council. The contribution rates as a percentage of employees superannuable pay are

Year ended 31st March 2024	23.50%
Year ended 31st March 2025	23.00%

18 TRUST FUNDS

The Council does not administer any Trust Funds.

H

Annual Governance and Accountability Return 2023/24 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- **where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or**
- **where the higher of gross income or gross expenditure was £25,000 or less but that:**
  - **are unable to certify themselves as exempt (fee payable); or**
  - **have requested a limited assurance review (fee payable)**

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
   - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
   - **Sections 1 and 2 must** be completed and approved by the authority.
   - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2024.**
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2024.** Reminder letters will incur a charge of £40 +VAT:
   - the Annual Governance and Accountability Return Sections 1 and 2, together with
   - a bank reconciliation as at 31 March 2024
   - an explanation of any significant year on year variances in the accounting statements
   - notification of the commencement date of the period for the exercise of public rights
   - Annual Internal Audit Report 2023/24

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2024 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2023/24

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2024.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements **(Section 2, page 5)**. An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2024**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including **the dates set for the period for the exercise of public rights**, been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at **31 March 2024** been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? **NB:** do not send trust accounting statements unless requested.		

Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from **www.nalc.gov.uk** or from **www.ada.org.uk

Annual Internal Audit Report 2023/24

Wymondham Town Council

https://www.wymondhamtowncouncil.org/

During the financial year ended 31 March 2024, 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 2023/24 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.	✓		
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 2022/23, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2022/23 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.			N/A
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 2023-24 AGAR period, were public rights in relation to the 2022-23 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 2022/23 AGAR *(see AGAR Page 1 Guidance Notes).*	✓		

	Yes	No	Not applicable
O. (For local councils only) 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: 14/12/2023 13/05/2024

Name of person who carried out the internal audit: GILES KERKHAM, LARKING GOWEN LLP

Signature of person who carried out the internal audit: Larking Gowen

Date: 20/05/2024

***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 2023/24

We acknowledge as the members of:

Wymondham Town Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed Yes	Agreed No*	N/A	'Yes' means that this authority:
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✔			prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✔			made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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.	✔			has only done what it has the legal power to do and has complied with Proper Practices in doing so.
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.	✔			during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
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.	✔			considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✔			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.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✔			responded to matters brought to its attention by internal and external audit.
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.	✔			disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
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.			✔	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

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

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

and recorded as minute reference:

MINUTE REFERENCE

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

Chair SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

https://www.wymondhamtowncouncil.org/

Section 2 – Accounting Statements 2023/24 for

Wymondham Town Council

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	1,313,856	1,819,854	*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	603,032	656,638	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	455,603	133,381	*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	213,022	237,518	*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	71,945	71,945	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	267,670	376,214	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	1,819,854	1,924,196	*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	1,835,822	1,922,659	*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	4,706,170	4,732,240	*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	603,021	546,212	*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 2024 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

SIGNATURE REQUIRED T. G

Date 24 05 2024

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Section 3 – External Auditor's Report and Certificate 2023/24

In respect of Wymondham Town Council

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit,** it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/ .

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

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2023/24

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2023/24

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature SIGNATURE REQUIRED Date DD/MM/YYYY

MODEL FINANCIAL REGULATIONS FOR LOCAL COUNCILS

This Model Financial Regulations template was produced by the National Association of Local Councils (NALC) in April 2024 for the purpose of its member councils and county associations. Every effort has been made to ensure that the contents of this document are correct at time of publication. NALC cannot accept responsibility for errors, omissions and changes to information subsequent to publication.

1) Once this model has been tailored to fit the council's needs, the resulting Financial Regulations should be adopted at a meeting of the full council. The date of adoption should be inserted below the Contents. Any subsequent proposal for amendment should also be made to the full council.
2) The council should keep abreast of developments in legislation that affect the local council sector and should review and update its Financial Regulations annually.
3) Please ensure that the latest approved version is published on the council's website.

WYMONDHAM TOWN COUNCIL FINANCIAL REGULATIONS

Contents

These Financial Regulations were adopted by the council at its meeting held on 4th June 2024.

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 £25,000; and

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

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

3. Accounts and audit

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

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

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

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

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

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

3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.

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

3.8. The council shall ensure that the internal auditor:

- is competent and independent of the financial operations of the council;
- reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
- can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and

- has no involvement in the management or control of the council

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

- perform any operational duties for the council;
- initiate or approve accounting transactions;
- provide financial, legal or other advice including in relation to any future transactions; or
- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

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

3.11. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.

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

4. Budget and precept

4.1. **Before setting a precept, the council must calculate its council tax (England) 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 annually in January 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 their budgets.

4.3. No later than December each year, the 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 shall review its draft budget and submit any proposed amendments to the council Finance & General Purpose committee not later than the end of December each year.

4.6. The draft budget with any committee proposals including any recommendations for the use or accumulation of reserves, shall be considered by the Finance & General Purposes committee and a recommendation made to the council.

4.7. Having considered the proposed budget, the council shall determine its council tax (England) 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 and must disclose at the start of the meeting that Section 106 applies to them.**

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

4.10. 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.

5. Procurement

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

5.2. The RFO should verify the lawful nature of any proposed purchase before it is made 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 these the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.

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

5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 6.12) obtain prices as follows:

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

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

contract opportunities and the publication of notices about the award of contracts.

5.8. For contracts greater than £5,000 excluding VAT the Clerk shall seek at least 3 fixed-price quotes;

5.9. where the value is between £500 and £5,000 excluding VAT, the Clerk 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 into smaller lots to avoid compliance with these rules.**

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

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

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

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

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

5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council 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 £5000 excluding VAT.
- the Clerk, in consultation with the Chair of the Council or Chair of the appropriate committee, for any items below £10,000 excluding VAT.
- a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under £25,000 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 £25,000.

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 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 £10,000 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 Clerk.

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 and HSBC banks. The arrangements shall be reviewed 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 Finance Officer.

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 delegated decision by the Clerk, unless the council resolves to use a different payment method.

6.6. For each financial year the 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 {or a duly delegated committee} may authorise in advance for the year.

6.7. A copy of this schedule of regular payments shall be signed by two members 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 shall have delegated authority to authorise payments only in the following circumstances:

i. any payments of up to £5000 excluding VAT, within an agreed budget.

ii. payments of up to £10,000 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 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 £25,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council.

6.10. The 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 RFO shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify four 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 approved by two authorised signatories.

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

7.6. Two councillors who are authorised signatories shall check the payment details against the invoices before approving each payment 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 Finance Officer. 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 in accordance with a resolution or delegated decision shall be signed by two members.

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 meeting. Any signatures obtained away from council meetings shall be reported to the council 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 £500 unless authorised by council or Finance & General Purposes 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 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 RFO shall maintain a petty cash float of £150 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.

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 Chair of the Finance & General Purposes 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 written be 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 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 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 Finance Officer 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 RFO and shall be written off in the year. The council's approval shall be shown in the accounting records.

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

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

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

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

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

15. Stores and equipment

15.1. 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 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).

No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, except where the estimated value of any one item does not exceed £1000. In each case a written report shall be provided to council with a full business case.

17. Insurance

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

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

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

17.4. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined [annually] by the council, 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 18 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.

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Motion for Councillor Travel Expenses

Parish Councillors are volunteers, they do not get paid.

They are allowed to claim legitimate expenses, such as mileage for going to a meeting outside the Parish on Council business, £0.45 per mile.

The Local Authorities (Members' Allowances) (England) Regulations 2003 states:

- allow parish councils to pay a parish basic allowance and travel and subsistence allowances to members.
- enable parish remuneration panels to make recommendations on allowances paid by parish councils.
- removing the option for parish councillors of claiming financial loss allowance

Current Position:

Wymondham Town Council currently covers no out of pocket expenses for travel out of Parish for Elected Councillors.

It is Proposed:

1. Councillors may be reimbursed for travel expenses when carrying out previously approved duties outside of Parish. (approved duties generally means the carrying out activities approved by the Town Council).
2. The rates of allowance in respect of travel shall be as follows; Custom and Revenue non-profit making rate (currently 45p a mile).
3. Claims should be made on the appropriate forms available from the Clerk
4. Councillors will not receive expenses for attendance at any meeting of Wymondham Town Council or any work within the Town.