

# Kendal Town Council

Town Hall, Highgate, Kendal LA9 4ED  
www.kendaltowncouncil.gov.uk



13 March 2023

To Members of the Audit Grants and Charities Committee

Cllr S Coleman	Cllr J Dunlop (Chair)
Cllr L Edwards	Cllr D Evans
Cllr M Helme	Cllr T Perkins
Cllr D Rathbone (Vice-Chair)	Cllr C Russell

You are summoned to a meeting of Kendal Town Council Audit, Grants and Charities Committee on Monday, 20 March 2023, at **7.30 p.m.**, in the Council Chamber at the Town Hall, Highgate, Kendal (**please note change in start time**).

**(Distributed to other Members of the Council for information only.)**

Yours faithfully

Chris Bagshaw  
Town Clerk

## AGENDA

### Public Participation

Any member of the public who wishes to ask a question, make representations or present a deputation or petition at this meeting should apply to do so before the commencement of the meeting. Information on how to make the application is available on the Council's Website - <http://www.kendaltowncouncil.gov.uk/kendal-town-council/statutory-information/guidance-on-public-participation-at-kendal-town-council-meetings/>. The public are not permitted to speak in other parts of the meeting unless allowed to do so by the chair.

#### 1. Apologies

To receive and accept any apologies. If accepted, apologies will be considered to be for reasons approved by the council under the terms of Local Government Act 1972, s85.

#### 2. Declarations of Interest

To receive declarations by members and/or co-optees of interests in respect of items on this agenda.

#### 3. Exclusion of Press and Public (Public Bodies Admission to Meetings Act 1960)

To consider whether there are any agenda items during consideration of which the press and public should be excluded.

#### 4. Minutes of the Last Meetings

To receive the minutes of the meetings of the Audits, Grants and Charities Committee held on 13 October (deferred from previous meeting) and the 19 December 2022 and to authorise the Chair to sign them as true records (see attached).

**5. Minute Action Sheet**

To consider a report on actions taken by officers on resolutions or recommendations made at previous meetings (see attached).

**6. Audit Grants and Charities Overview of Policies and Actions**

To consider any issues relating to the Council's audit procedures and policies and make any necessary decisions or recommendations.

**7. 2022/23 Budget Monitoring**

To receive a report on the Council's budget and expenditure at February 2023 (see attached).

**8. Grants Funding**

To consider the following grant applications in the light of the current grants budget (see attached):-

- (a) Carer Support South Lakes for a contribution of £4,000 towards rent for new premises.
- (b) FairOak Housing Association for a contribution of £500 towards the cost of running a variety of activities to engage tenants in Kendal and provide much-needed structure to allow them to meet their contemporaries while learning new skills and developing social skills in a relaxed and friendly environment.
- (c) Growing Well for a contribution of £500 towards the ongoing costs of the organisation's core horticultural materials such as seeds, growing media, soils, composts, potting trays, etc.
- (d) Kendal College for a contribution of £1,500 towards an Amazon Wildlife and Ecology Field Trip.

**9. Financial Regulations**

To consider the progress made towards updating the Council's Financial Regulations (see attached).

**Background**

The Committee held over reviewing the draft proposals at a previous meeting.

**10. Internal Audit**

To consider the specification for the Internal Auditor's role and to make any necessary related decisions (see attached).

**11. External Audit**

To consider the timetable for the Council's External Audit (AGAR) (see attached).

**12. Risk Assessment**

To consider a report on the Council's Risk Management policies (see attached).

# Kendal Town Council

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**Minutes from the Audit, Grants and Charities Committee meeting held at 7.00 p.m. on Thursday 13 October 2022, in the Council Chamber at the Town Hall, Highgate, Kendal. This was a reconvening of 28 September's meeting which had been adjourned due to the Committee having been inquorate.**

Cllr K Blamire	Apologies	Cllr J Dunlop (Chair)	Present
Cllr D Evans	Present*	Cllr M Helme	Absent
Cllr T Perkins	Absent	Cllr D Rathbone (Vice-Chair)	Present
Cllr C Russell	Present		

\* arrived at 7.05

**In attendance:** Chris Bagshaw (Town Clerk)

## AGC 11/2022 Apologies

Apologies were received and accepted from Cllr Blamire, whom it was noted had been given leave of absence.

## AGC 12/2022 Declarations of Interest

No declarations of interest were raised.

## AGC 13/2022 Exclusion of Press and Public (Public Bodies Admission to Meetings Act 1960)

No issues were considered for exclusion.

## AGC 14/2022 Minutes of the Previous Meeting

It was noted that the Full Council had commented on the apparent absence of full accounts from grant applicant circulated to members of the committee.

**Resolved:** To receive and accept the minutes of the previous meetings of the Audit, Grants and Charities Committee held on 25 July and 8 August 2022 and to authorise the Chair to sign them as true records.

## AGC 15/2022 Budget Monitoring

The Committee considered a budget monitoring report on the second quarter's expenditure in 2022/23. The Clerk drew the Committee's attention to a number of projected underspends and overspends. Payroll costs were difficult to predict, currently, due to the impact of the

NJC salary negotiations, for which the major unions were being balloted. The Council had incurred a few increases in staff hours and conditions, which were likely to impact on the final total, but the precise final extent would not be known until the NJC decision and any changes to NI. Premises bills from SLDC were under investigation and subject to review, following the move to the new office. IT costs continued to run high, due to software subscriptions and equipment failures over the year. Insurance and audit costs were likely to be below original estimates, but vehicle costs would exceed them. The council's vehicle was due for consideration of replacement in the coming year, and any new vehicle would hopefully bring down some of the running costs associated with the large modified panel van.

**Resolved:** To note the report. The Clerk will circulate a more detailed breakdown of staffing costs for members' information.

### **AGC16/2022 Grants Funding**

The Committee considered the following grant applications:-

- (a) Grant from Kendal and District Lions  
Sum applied for - £5,000  
Purpose - towards the Kendal and District Lions Charity Bookshop  
Committee Comment – The Committee noted that this application was returning after a request for further information. Whilst being very supportive of the Lions and their work, the Committee were concerned that they were being asked to contribute to what amounts to revenue costs for a fund raising activity, and further noted that the applicant did not appear to have applied for funding from anywhere else. In the light of this, they did not feel able to support the application for the full amount, but wished to show their ongoing support for the organisation.  
Grant offered - £2,500
- (b) Kendal Brewery Arts  
Sum applied for - £40,000 (Year 1 2022 - £10,000; Year 2 2023 - £15,000; and Year 3 2024 - £15,000)  
Purpose - toward core costs and overheads, venue and technical infrastructure  
Committee Comment – The Committee noted with appreciation that the applicants had given a presentation to Full Council the previous week which had been well-received by Councillors. It was noted that the Brewery would normally be considered to be amongst the Council's 'core' funding organisations and that their needs should always be considered in setting the Council's budget for funding. However, they also noted that the current limit on discretionary grant funding from the council was set at £10,000 pa. There was some discussion as to whether this meant it could not be ever breached, but the Committee was content that it shouldn't be done this year, without further guidance from the Council, and that in subsequent years, further funding could be applied for, or the Council could review its upper limit of annual support. These would be issues for further debate elsewhere.  
  
Grant offered – £10,000 in 2022-23, £10,000 in 2023-24 and £10,000 in 2024-25.  
Any additional funding would be subject to consideration of Council policy in this sphere.

**Resolved:** To offer the grants and/or appropriate feedback as listed above.

**Resolved:** To circulate more financial details, to committee members only, from the applicants.

**Resolved:** That a subsequent meeting of the Committee consider the criteria for grant giving in more detail.

### **AGC 17/2022 Finance System**

The Clerk provided a verbal update on the Council's new finance management system. Rialtas Business Systems Ltd have just been acquired by a Canadian IT specialist, Harris Computer Corporation, part of Constellation Software, Inc. It was not clear whether this would have any material impact on the company or the support they gave the council in establishing their new finance software. The new software itself was bedding in appropriately with the purchase ordering system becoming more fluid and the appropriate budget allocations becoming clearer.

**Resolved:** To note the report

### **AGC18/2022 Financial Regulations**

The Clerk provided a brief verbal report on progress made towards updating the Council's Financial Regulations. He explained that he had completed a first draft of the new regulations but they now required some council decisions, particularly on appropriate trigger step values. The Committee expressed a desire to see more information on the overall budgeting process.

**Resolved:** The Clerk will circulate an annotated version of his draft with proposed values for members to give feedback. A final draft would be presented to the committee at its next meeting, for onward recommendation to the full council. Notes on the budgeting process will also be circulated.

### **AGC19/2022 Internal Audit**

The Committee was asked to consider the arrangements for the Internal Audit of the council's governance and accounts. The Clerk reported that the Council had to regularly review its Internal Audit arrangements. The Internal Auditor's role was specified in the Practitioners' Guide from the Joint Panel on Accountability and Governance (JPAG). The relevant chapter from the latest (June 2022) edition of the Guide was appended to the agenda. Internal Audit was currently carried out by RFM Ulverston Ltd and had cost £900 in 2022. RFM had been auditors since at least 2014.

**Resolved:** That Clerk initiates the process for the Council to appoint an Internal Auditor (which may be the existing internal Auditor) for a three-year period, from the next financial year.

### **AGC20/2022 Other Audit Matters**

The Clerk provided a brief verbal report on the current auditing of Council Assets and the external audit. The External Auditors' report had just been received (too late to be included in the paperwork for this meeting). It would be presented to a subsequent meeting. It was a

clean audit with no qualifications. The only 'except for' related to the response to the previous year's audit timetable, which had been affected by the Council's response to the Covid pandemic, and subsequently delayed for a fortnight beyond the statutory time limit for submission. Although this was accounted for in the External Auditor's report last year (for 2020-21), the timetable for submission crossed over into the current year submission (for 2021-22) and this should have been reflected in the Council's responses in the Annual Governance Statement, notwithstanding that the Council set out a plan to deal with 'except fors' in the submission.

**Resolved:** To note the report.

The meeting closed at 8.40p.m.

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**Minutes of a meeting of the Audit, Grants and Charities Committee on Monday, 19 December 2022, at 6.00 p.m. in the Council Chamber at the Town Hall, Highgate, Kendal.**

Cllr S Coleman	Apologies	Cllr J Dunlop (Chair)	Present
Cllr L Edwards	Apologies	Cllr D Evans	Present
Cllr M Helme	Present	Cllr T Perkins	Absent
Cllr D Rathbone (Vice-Chair)	Present	Cllr C Russell	Present

**In attendance:** Chris Bagshaw (Town Clerk) and Inge Booth (Democratic Services Assistant).

## AGC21/2022 Apologies

Apologies for absence were received and accepted from Cllrs S Coleman and L Edwards.

## AGC22/2022 Declarations of Interest

Cllr C Russell declared an interest in Agenda Item No.6(a) (Grants Funding – Kendal Financial Resilience Network), as described at Minute AGC26.2022 below.

## AGC23/2022 Exclusion of Press and Public (Public Bodies Admission to Meetings Act 1960)

No issues were considered for exclusion.

## AGC24/2022 Minutes of the Previous Meeting

A member queried the wording of Minutes Nos.AGC15/2022 and AGC16/2022. The Town Clerk explained that the minutes were written in accordance with best practice and drew attention to the fact that normal practice would be for the contents of the minutes to be questioned and improved upon prior to the commencement of the meeting. He apologised for the lack of a projected payroll costs spreadsheet on the Agenda, which he had not noted as a requirement. It was suggested that acceptance of the minutes of the meeting of the Committee held on 13 October be deferred to the next meeting of the Committee pending further informal discussion on potential changes to the wording.

### **Resolved:**

- (1) To receive and accept the minutes of the meeting of the Audit, Grants and Charities Committee held on 28 September 2022 and to authorise the Chair to sign them as a true record.
- (2) Acceptance of the minutes of the meeting of the Audit, Grants and Charities Committee held on 13 October 2022 be deferred to the next meeting of the Committee pending informal discussion on potential changes to the wording.

## **AGC25/2022 Budget Monitoring**

The Committee considered a budget monitoring report on the second quarter's expenditure in 2022/23, a copy of which had been circulated to Members prior to the meeting. The Town Clerk explained that the Council was mid-transfer of the finance system from SAGE to Rialtas and a number of challenges arose as a result, for example, in relation to nominal coding. Totals within the spreadsheet matched up and what was shown within the document was a realistic representation of the Council's performance. He stressed the fact that although there were many improvements to be made, the numbers within the system were correct, and he commended the figures as shown.

In response to a query on the dates shown on the report, the Town Clerk believed that the figures shown were as at the end of November 2022, although he recognised that the end of December was the end of the quarter. To this end, he pointed out the need for the Council to examine its audit process and Members offered their support in doing this. In response to a further query relating to figures shown for the Audit, Grants and Charities Committee, the Town Clerk explained that the expenditure to date regarding Kendal and District Lions should read £2,500 and not £5,000 as shown. Remaining funds, therefore, were £7,200 and not £4,700 as shown.

**Resolved:** To note the report.

## **AGC26/2022 Grants Funding**

***Note - Cllr C Russell declared an interest in Agenda Item No.6(a) (Grants Funding – Kendal Financial Resilience Network) by virtue of the fact that he was a Trustee of Stricklandgate House, and left the Chamber during consideration and voting on this grant application only.***

The Committee considered five grant applications, as follows:-

- (a) Kendal Financial Resilience Network for a contribution of £3,000 towards publicity (£1,500) and venue hire and expenses for events, including Annual Lunch (£1,500).

Whilst Member expressed support for the organisation's ambition, there was concern with regard to the fact that this was not a formally-constituted body and nor did a Memorandum of Understanding exist. In addition, it was unclear as to whether the funding was to be in place for three years or not.

Grant offered - £1,500 over one year, with the organisation to be advised to apply again in a period of one year and providing clarification with regard to constitutional arrangements and terms for funding.

- (b) Lakeland Canoe Club for a contribution of £5,000 towards pool equipment.

Members raised the specialist nature of the Club.

Grant offered - £500.



- (c) North West Air Ambulance for a contribution of £5,000 for three years towards the cost of a consultant doctor who will provide support to Kendal.

Members discussed the fact that an application was awaited from the Great North Air Ambulance and the Town Clerk reminded them that air ambulance funding was treated as core funding.

Grant offered - £2,000.

- (d) South Lakes Action on Climate Change for a contribution of £500 towards hiring the Conference Room on nine occasions from November to March to open a warm space before the community food larder.

Members appreciated how specific the application was and recognised the massive need and how this was of benefit to people.

Grant offered - £500.

- (e) With Singing in Mind for a contribution of £500 towards rebuilding the Group to the successful organisation it was prior to Covid.

The Committee was keen to support the application, the work of the organisation being evident.

Grant offered - £500

It was pointed out that £2,200 remained for 2022/23 and so was suggested that the Great North Air Ambulance be recommended to apply for a grant of £2,000.

**Resolved:**

- (1) To offer the grants and/or appropriate feedback as listed above.
- (2) The Council to write to the Great North Air Ambulance to recommend that they submit an application for a grant of £2,000.

**AGC27/2022 Dowker Bindloss Charity**

To receive a report from Cumbria Community Foundation on the distribution of funds from the Dowker Bindloss Charity (see attached).

**Resolved:** To receive the report.

**AGC28/2022 Financial Regulations**

The Town Clerk reported that he had as yet received no feedback on his draft of the new regulations and suggested, therefore, that should Members wish to discuss the contents, then consideration of the matter be deferred to the next meeting of the Committee.

A desire for detailed consideration of the document was raised.

**Resolved:** To defer consideration of the new regulations to the next meeting of the Committee.

**AGC29/2022 Budget 2023-24**

The Committee considered proposals for its Budget Allocation for 2023-24.

The Committee's only budget line covered the value of the Council's allocation to general/community grants. Last year, these had been split between the Core funding budget and the Discretionary Community grants budget. Core funding had been earmarked for Brewery Arts, Citizens' Advice, Abbot Hall and the Air Ambulances.

The proposals were as follows:-

	<b>2022-23</b>	<b>Est Outturn</b>	<b>Proposed 2023-24</b>	<b>Percentage of previous</b>
<b>Core Funding</b>	22,500	25,000	25,000	111%
<b>Discretionary Community Grants</b>	18,500	16,000	20,000	108%
<b>Total</b>	41,000	41,000	45,000	110%

It was noted that the system for grant administration was still being improved by officers and that variances were normally expressed as a percentage of the previous total.

**Resolved:** To approve the proposals for the Committee's Budget Allocation for 2023-24, as set out above.

**AGC30/2022 Audit Matters**

The Town Clerk provided a brief verbal report on the progress made towards appointing Internal Auditors. He informed Members that the Town Council now had new external auditors, Moore, based in Peterborough, who had been appointed by Smaller Authorities' Audit Appointments for the next three years.

**Resolved:** To note the report.

The meeting closed at 7.00 p.m.

Audit, Grants and Charities Committee - Minute Action Sheet - as at 13-03-23							
Meeting Date	Minute No.	Title	Action (Resolution)	Officer Responsible	Deadline, if any	Date Actioned	Comments
19/12/2022	AGC24/2022	Minutes of the Previous Meeting	Acceptance of the minutes of the meeting of the Audit, Grants and Charities Committee held on 13 October 2022 be deferred to the next meeting of the Committee pending informal discussion on potential changes to the wording.	CB		13/03/2023	Agenda
	AGC26/2022	Grants Funding	To offer the grants and/or appropriate feedback as listed in the minutes.	FMcM		16/01/2023	Complete
			The Council to write to the Great North Air Ambulance to recommend that they submit an application for a grant of £2,000.	FMcM		13/03/2023	Response to follow
	AGC28/2022	Financial Regulations	To defer consideration of the new regulations to the next meeting of the Committee.	CB		13/03/2023	Agenda
	AGC29/2022	Budget 2023-24	To approve the proposals for the Committee's Budget Allocation for 2023-24, as set out above. (i.e. Forward to Council.)	CB	06/02/2023	06/02/2023	Complete

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## Kendal Town Council

## Annual Budget - By Centre (Actual YTD Month 12)

## Note: Full Budget Statement

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<b>100</b>	<b><u>Income</u></b>											
1076	Precept	0	0	0	0	502,285	0	502,285	502,285	0	0	0
1077	SLDC Grant	0	0	0	0	34,147	0	34,147	34,147	0	0	0
1080	Bank Interest	0	0	0	0	1,320	0	1,320	132	0	0	0
1090	CIL Receipts	0	0	0	0	68,176	0	68,176	68,176	0	0	0
1100	Allotment Rent	0	0	0	0	22,000	0	22,000	23,671	0	0	0
1999	Other Income	0	0	0	0	0	0	0	-100	0	0	0
	<b>Total Income</b>	0	0	0	0	627,928	0	627,928	628,311	0	0	0
6001	less Transfer to EMR	0	0	0	0	0	0	0	68,176	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	0	0			627,928		627,928	560,135	0		
<b>200</b>	<b><u>Staffing Costs</u></b>											
4000	Staff Gross Pay	0	0	0	0	242,000	0	242,000	234,518	0	0	0
4055	Travel	0	0	0	0	0	0	0	480	0	0	0
4060	Staff Mobile Phone	0	0	0	0	0	0	0	109	0	0	0
4065	Staff Expenses	0	0	0	0	0	0	0	152	0	0	0
4070	Staff Training	0	0	0	0	3,000	0	3,000	1,377	0	0	0
	<b>Overhead Expenditure</b>	0	0	0	0	245,000	0	245,000	236,637	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	0	0			(245,000)		(245,000)	(236,637)	0		
<b>210</b>	<b><u>Premises &amp; Accommodation</u></b>											
4100	Premises - Budget	0	0	0	0	18,000	0	18,000	13,639	0	0	0
4110	Premises Telephones	0	0	0	0	0	0	0	100	0	0	0

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**Kendal Town Council**  
**Annual Budget - By Centre (Actual YTD Month 12)**  
**Note: Full Budget Statement**

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4115	Premises Garage Rent	0	0	0	0	0	0	0	1,083	0	0	0
4120	Premises Garage Electricity	0	0	0	0	0	0	0	118	0	0	0
4130	Premises Other & Gen Equip	0	0	0	0	0	0	0	1,788	0	0	0
4135	Premises Alarms - Service & Maint	0	0	0	0	0	0	0	1,569	0	0	0
4140	Premises PPE	0	0	0	0	1,000	0	1,000	0	0	0	0
4150	Premises Misc	0	0	0	0	0	0	0	365	0	0	0
<b>Overhead Expenditure</b>		0	0	0	0	19,000	0	19,000	18,661	0	0	0
<b>Movement to/(from) Gen Reserve</b>		0	0			(19,000)		(19,000)	(18,661)	0		
<b>220</b>	<b><u>IT &amp; Communications</u></b>											
4200	IT Rialtas Costs	0	0	0	0	0	0	0	4,224	0	0	0
4205	IT Domain/Web (Designworks)	0	0	0	0	0	0	0	1,206	0	0	0
4210	IT Support ( ITEK/Sage)	0	0	0	0	0	0	0	4,226	0	0	0
4215	IT Digital Meetings/Admin	0	0	0	0	0	0	0	865	0	0	0
4220	IT ITEK Other Costs	0	0	0	0	0	0	0	4,578	0	0	0
4225	New IT /Comp/Equip (Assets)	0	0	0	0	0	0	0	4,780	0	0	0
4230	IT Budget	0	0	0	0	17,500	0	17,500	0	14,000	0	0
4235	Newsletter	0	0	0	0	11,500	0	11,500	11,045	0	0	0
<b>Overhead Expenditure</b>		0	0	0	0	29,000	0	29,000	30,923	14,000	0	0
<b>Movement to/(from) Gen Reserve</b>		0	0			(29,000)		(29,000)	(30,923)	(14,000)		
<b>230</b>	<b><u>Insurance &amp; Finance Costs</u></b>											
4300	Insurance Public Liability	0	0	0	0	0	0	0	5,732	0	0	0
4305	Insurance & Finance Budget	0	0	0	0	12,000	0	12,000	0	0	0	0

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**Kendal Town Council**  
**Annual Budget - By Centre (Actual YTD Month 12)**  
**Note: Full Budget Statement**

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4310	Finance Costs (Audit Fees)	0	0	0	0	0	0	0	200	0	0	0
4315	Finance - BK & Voucher Fees	0	0	0	0	0	0	0	242	0	0	0
4320	Finance Payroll Costs	0	0	0	0	0	0	0	206	0	0	0
	<b>Overhead Expenditure</b>	0	0	0	0	12,000	0	12,000	6,381	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	0	0			(12,000)		(12,000)	(6,381)	0		
<b>240</b>	<b><u>Stationery/Office General</u></b>											
4400	Admin Printing/Stationery/Post	0	0	0	0	0	0	0	1,836	0	0	0
4405	Admin Office Equip/Consumables	0	0	0	0	0	0	0	326	0	0	0
4420	Photocopier ( Lease & Service)	0	0	0	0	0	0	0	1,329	0	0	0
4425	Admin Budget	0	0	0	0	10,000	0	10,000	263	0	0	0
4430	Admin Subscriptions	0	0	0	0	0	0	0	2,657	0	0	0
4595	Levelling Up Contribution	0	0	0	0	5,000	0	5,000	5,000	0	0	0
	<b>Overhead Expenditure</b>	0	0	0	0	15,000	0	15,000	11,412	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	0	0			(15,000)		(15,000)	(11,412)	0		
<b>250</b>	<b><u>Vehicle Costs</u></b>											
4500	Vehicle Fuel	0	0	0	0	0	0	0	1,105	0	0	0
4505	Vehicle Tracking Fee	0	0	0	0	0	0	0	92	0	0	0
4510	Vehicle Repairs	0	0	0	0	0	0	0	770	0	0	0
4515	Vehicle Van INS/TAX/MOT	0	0	0	0	0	0	0	1,673	0	0	0
4520	Vehicle Budget	0	0	0	0	2,500	0	2,500	0	0	0	0
	<b>Overhead Expenditure</b>	0	0	0	0	2,500	0	2,500	3,639	0	0	0

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**Kendal Town Council****Annual Budget - By Centre (Actual YTD Month 12)****Note: Full Budget Statement**

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<b>Movement to/(from) Gen Reserve</b>		<u>0</u>	<u>0</u>			<u>(2,500)</u>		<u>(2,500)</u>	<u>(3,639)</u>	<u>0</u>		
<b>260</b>	<b><u>Elections</u></b>											
4580	Elections - Wards	0	0	0	0	2,777	0	2,777	2,777	0	0	0
4590	Election Fund	0	0	0	0	5,000	0	5,000	0	0	0	0
<b>Overhead Expenditure</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,777</u>	<u>0</u>	<u>7,777</u>	<u>2,777</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Movement to/(from) Gen Reserve</b>		<u>0</u>	<u>0</u>			<u>(7,777)</u>		<u>(7,777)</u>	<u>(2,777)</u>	<u>0</u>		
<b>270</b>	<b><u>Mayoralty &amp; Arts</u></b>											
4700	Mayoral Allowance	0	0	0	0	5,250	0	5,250	5,524	0	0	0
4705	Mayoral Travel	0	0	0	0	800	0	800	281	0	0	0
4720	Mayor Making	0	0	0	0	0	0	0	1,838	0	0	0
4725	Torchlight	0	0	0	0	0	0	0	184	0	0	0
4730	Remembrance Sunday	0	0	0	0	0	0	0	279	0	0	0
4745	Misc. Mayoral Functions & Exp	0	0	0	0	7,500	4,517	12,017	5,558	0	0	0
4750	Twinning	0	0	0	0	2,500	0	2,500	930	0	0	0
4755	Exhibitions	0	0	0	0	0	2,000	2,000	0	0	0	0
4760	Museum	0	0	0	0	2,000	0	2,000	2,000	0	0	0
<b>Overhead Expenditure</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>18,050</u>	<u>6,517</u>	<u>24,567</u>	<u>16,595</u>	<u>0</u>	<u>0</u>	<u>0</u>
6000	plus Transfer from EMR	0	0	0	0	0	0	0	4,309	0	0	0
<b>Movement to/(from) Gen Reserve</b>		<u>0</u>	<u>0</u>			<u>(18,050)</u>		<u>(24,567)</u>	<u>(12,286)</u>	<u>0</u>		
<b>280</b>	<b><u>Promoting Equality &amp; Diversity</u></b>											
4596	Promoting Equality & Diversity	0	0	0	0	150	0	150	79	0	0	0

Continued on next page

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**Kendal Town Council**  
**Annual Budget - By Centre (Actual YTD Month 12)**  
**Note: Full Budget Statement**

				<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>			
				Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward	
<b>Overhead Expenditure</b>				0	0	0	0	150	0	150	79	0	0	0	
<b>Movement to/(from) Gen Reserve</b>				0	0			(150)		(150)	(79)	0			
<b>300</b>	<b><u>Kendal Futures &amp; Visit Kendal</u></b>														
4600	Support Co-Ordinator	0	0	0	0	0	0	0	0	5,000	0	0	0	0	
4601	Kendal Futures/Vision Budget	0	0	0	0	31,750	0	31,750	0	0	0	0	0	0	
4610	Banners Kendal	0	0	0	0	0	0	0	0	1,500	0	0	0	0	
<b>Overhead Expenditure</b>				0	0	0	0	31,750	0	31,750	6,500	0	0	0	
<b>Movement to/(from) Gen Reserve</b>				0	0			(31,750)		(31,750)	(6,500)	0			
<b>310</b>	<b><u>Visit Kendal/Promoting Kendal</u></b>														
4655	Visit Kendal Website Cont.	0	0	0	0	0	0	0	0	2,900	0	0	0	0	
4660	Visit Kendal Content Co-ord.	0	0	0	0	0	0	0	0	5,520	0	0	0	0	
<b>Overhead Expenditure</b>				0	0	0	0	0	0	8,420	0	0	0	0	
<b>Movement to/(from) Gen Reserve</b>				0	0			0		0	(8,420)	0			
<b>320</b>	<b><u>Wainwright Fund</u></b>														
9900	Wainwright Fund Exp	0	0	0	0	0	250	250	250	250	0	0	0	0	
<b>Overhead Expenditure</b>				0	0	0	0	0	250	250	250	0	0	0	0
<b>Movement to/(from) Gen Reserve</b>				0	0			0		(250)	(250)	0			
<b>400</b>	<b><u>Audit, Grants &amp; Charities</u></b>														
4690	AG&C Community Grants	0	0	0	0	41,000	0	41,000	0	34,800	0	0	0	0	

Continued on next page



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**Kendal Town Council**  
**Annual Budget - By Centre (Actual YTD Month 12)**  
**Note: Full Budget Statement**

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<b>Overhead Expenditure</b>		0	0	0	0	41,000	0	41,000	34,800	0	0	0
<b>Movement to/(from) Gen Reserve</b>		0	0			(41,000)		(41,000)	(34,800)	0		
<b>430</b>	<b><u>Christmas Lights &amp; Festivals</u></b>											
4800	Christmas Lights	0	0	0	0	17,500	0	17,500	8,051	0	0	0
4805	CL&F nrastructure Dev & Maint	0	0	0	0	10,000	0	10,000	2,894	0	0	0
4810	Christmas Electricity	0	0	0	0	750	0	750	874	0	0	0
4815	Christmas Switch On	0	0	0	0	3,500	0	3,500	4,093	0	0	0
4820	CL&F Bunting	0	0	0	0	1,250	0	1,250	1,004	0	0	0
4825	CL&F Jubilee Platinum	0	0	0	0	5,000	0	5,000	3,273	0	0	0
4830	CL&F Festival Grants	0	0	0	0	30,000	0	30,000	26,000	0	0	0
<b>Overhead Expenditure</b>		0	0	0	0	68,000	0	68,000	46,190	0	0	0
<b>Movement to/(from) Gen Reserve</b>		0	0			(68,000)		(68,000)	(46,190)	0		
<b>440</b>	<b><u>Kendal In Bloom</u></b>											
4900	KIB Floral Displays	0	0	0	0	21,500	0	21,500	21,390	0	0	0
4905	KIB Projects & Grants	0	0	0	0	8,700	0	8,700	2,982	0	0	0
4910	Other Expenses	0	0	0	0	0	0	0	322	0	0	0
<b>Overhead Expenditure</b>		0	0	0	0	30,200	0	30,200	24,694	0	0	0
<b>Movement to/(from) Gen Reserve</b>		0	0			(30,200)		(30,200)	(24,694)	0		
<b>500</b>	<b><u>Allotments</u></b>											
5000	Allotments Capital Spending	0	0	0	0	0	40,000	40,000	24,516	0	0	0
5005	Allotments Gen Exp	0	0	0	0	8,000	0	8,000	6,702	0	0	0

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**Kendal Town Council**  
**Annual Budget - By Centre (Actual YTD Month 12)**  
**Note: Full Budget Statement**

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
5015	Allotment Water	0	0	0	0	1,800	0	1,800	1,275	0	0	0
5020	Allotment Rent	0	0	0	0	900	0	900	840	0	0	0
5025	Allotment Pest Control	0	0	0	0	3,000	0	3,000	2,076	0	0	0
	<b>Overhead Expenditure</b>	0	0	0	0	13,700	40,000	53,700	35,409	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	0	0			(13,700)		(53,700)	(35,409)	0		
<b>600</b>	<b><u>E&amp;H New Infrastructure/Improve</u></b>											
1999	Other Income	0	0	0	0	0	800	0	800	0	0	0
	<b>Total Income</b>	0	0	0	0	0	800	0	800	0	0	0
5106	E&H Oxenholme Signage Improvem	0	0	0	0	0	500	500	0	0	0	0
5107	E&H New Infrastructure	0	0	0	0	807	7,349	8,156	3,482	0	0	0
5108	E&H Infrastructure Maint	0	0	0	0	1,893	300	2,193	2,642	0	0	0
5109	E&H CCTV Maint	0	0	0	0	1,500	0	1,500	0	0	0	0
5111	E&H Defib Maint	0	0	0	0	800	0	800	0	0	0	0
	<b>Overhead Expenditure</b>	0	0	0	0	5,000	8,149	13,149	6,124	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	0	0			(5,000)		(13,149)	(5,324)	0		
<b>630</b>	<b><u>E&amp;H SLDC Charges</u></b>											
5300	SLDC Charges-Footway Lighting	0	0	0	0	3,751	0	3,751	3,750	0	0	0
5305	SLDC Charges-Somervel Maint	0	0	0	0	500	0	500	0	0	0	0
5310	SLDC Charges-Bins	0	0	0	0	2,650	0	2,650	1,254	0	0	0
	<b>Overhead Expenditure</b>	0	0	0	0	6,901	0	6,901	5,004	0	0	0

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## Kendal Town Council

## Annual Budget - By Centre (Actual YTD Month 12)

## Note: Full Budget Statement

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<b>Movement to/(from) Gen Reserve</b>		0	0			(6,901)		(6,901)	(5,004)	0		
<b>900</b>	<b>Action Plans Climate Change</b>											
9040	Climate Town Centre Recom.Hub	0	0	0	0	0	10,000	10,000	0	0	0	0
9050	Climate Solar Audit Campaign	0	0	0	0	0	4,565	4,565	0	0	0	0
9055	Climate Jury Website	0	0	0	0	0	398	398	398	0	0	0
9060	Climate Zero Carbon Kendal	0	0	0	0	0	1,000	1,000	396	0	0	0
9130	New Projects TBC	0	0	0	0	0	1,121	1,121	1,195	0	0	0
	<b>Overhead Expenditure</b>	0	0	0	0	0	17,084	17,084	1,989	0	0	0
<b>Movement to/(from) Gen Reserve</b>		0	0			0		(17,084)	(1,989)	0		
<b>910</b>	<b>Action Plans - Biodiversity</b>											
9120	Bio Dark Skies Campaign	0	0	0	0	0	5,000	5,000	0	0	0	0
9125	Bio 2nd Round-Biod Grants	0	0	0	0	0	3,400	3,400	1,000	0	0	0
9126	Bio Living Roof Bus Shelter	0	0	0	0	0	2,500	2,500	0	0	0	0
9127	Bio Wildflowers Kendal Green	0	0	0	0	0	1,300	1,300	789	0	0	0
9129	Bio Canal Head Wetlands	0	0	0	0	0	1,300	1,300	0	0	0	0
9130	New Projects TBC	0	0	0	0	0	500	500	0	0	0	0
	<b>Overhead Expenditure</b>	0	0	0	0	0	14,000	14,000	1,789	0	0	0
<b>Movement to/(from) Gen Reserve</b>		0	0			0		(14,000)	(1,788)	0		
<b>920</b>	<b>Action Plans - 20MPH</b>											
9200	20 MPH	0	0	0	0	0	18,400	18,400	0	0	0	0
9201	20 MPHContri to Data Collectio	0	0	0	0	0	1,000	1,000	1,000	0	0	0

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**Kendal Town Council**  
**Annual Budget - By Centre (Actual YTD Month 12)**  
**Note: Full Budget Statement**

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
	<b>Overhead Expenditure</b>	0	0	0	0	0	19,400	19,400	1,000	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	0	0			0		(19,400)	(1,000)	0		
<b>930</b>	<b><u>Action Plans-Cycling &amp; Walking</u></b>											
1999	Other Income	0	0	0	0	0	2,000	0	1,000	0	0	0
	<b>Total Income</b>	0	0	0	0	0	2,000	0	1,000	0	0	0
9300	C&W Footpath Quality Audit	0	0	0	0	0	12,000	12,000	0	0	0	0
9305	C&WKirkbarrow Connections	0	0	0	0	0	15,000	15,000	186	0	0	0
9307	C&W Kendal Castle Pump Track	0	0	0	0	0	4,000	4,000	2,000	0	0	0
9310	C&W Signage Improvements	0	0	0	0	0	4,000	4,000	0	0	0	0
9315	C&W 22/23 LCRP Cont	0	0	0	0	0	5,000	5,000	0	0	0	0
	<b>Overhead Expenditure</b>	0	0	0	0	0	40,000	40,000	2,186	0	0	0
	<b>930 Net Income over Expenditure</b>	0	0	0	0	0	-38,000	-40,000	-1,186	0	0	0
6001	less Transfer to EMR	0	0	0	0	0	0	0	500	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	0	0			0		(40,000)	(1,686)	0		
<b>935</b>	<b><u>River Corridor Connectivity</u></b>											
9600	River Corridor Connectivity	0	0	0	0	0	31,069	31,069	28,292	0	0	0
	<b>Overhead Expenditure</b>	0	0	0	0	0	31,069	31,069	28,292	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	0	0			0		(31,069)	(28,292)	0		
<b>940</b>	<b><u>Green Spaces Improvements</u></b>											

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**Kendal Town Council**  
**Annual Budget - By Centre (Actual YTD Month 12)**  
**Note: Full Budget Statement**

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
1999	Other Income	0	0	0	0	0	0	0	500	0	0	0
	<b>Total Income</b>	0	0	0	0	0	0	0	500	0	0	0
9130	New Projects TBC	0	0	0	0	0	3,500	3,500	650	0	0	0
9400	Green Bowling Fell Project	0	0	0	0	0	7,000	7,000	0	0	0	0
9405	Green Sepentine Woods Trail	0	0	0	0	0	1,000	1,000	1,000	0	0	0
9410	Green Fellside Play Provision	0	0	0	0	0	5,000	5,000	0	0	0	0
9411	Green Mintsfeet Development	0	0	0	0	0	7,500	7,500	0	0	0	0
9412	Green Spaces New Projects	0	0	0	0	0	0	0	1,125	0	0	0
9415	Fetcher Park	0	0	0	0	0	607	607	397	0	0	0
	<b>Overhead Expenditure</b>	0	0	0	0	0	24,607	24,607	3,172	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	0	0			0		(24,607)	(2,672)	0		
<b>950</b>	<b><u>Public Realm Enhancements</u></b>											
9505	PR Further Ivy Screening Proj	0	0	0	0	0	8,000	8,000	0	0	0	0
9510	Public Realm Nobles Rest	0	0	0	0	0	5,000	5,000	0	0	0	0
	<b>Overhead Expenditure</b>	0	0	0	0	0	13,000	13,000	0	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	0	0			0		(13,000)	0	0		
<b>960</b>	<b><u>FRSWG</u></b>											
9610	FRSWG Scheme (Reserve Pot)	0	0	0	0	40,000	0	40,000	0	0	0	0
	<b>Overhead Expenditure</b>	0	0	0	0	40,000	0	40,000	0	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	0	0			(40,000)		(40,000)	0	0		

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## Kendal Town Council

## Annual Budget - By Centre (Actual YTD Month 12)

## Note: Full Budget Statement

	<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<b>Total Budget Income</b>	0	0	0	0	627,928	2,800	627,928	630,611	0	0	0
<b>Expenditure</b>	0	0	0	0	585,028	214,076	799,104	532,922	14,000	0	0
<b>Net Income over Expenditure</b>	0	0	0	0	42,900	-211,276	-171,176	97,689	-14,000	0	0
plus Transfer from EMR	0	0	0	0	0	0	0	4,309	0	0	0
less Transfer to EMR	0	0	0	0	0	0	0	68,676	0	0	0
<b>Movement to/(from) Gen Reserve</b>	0	0			42,900		(171,176)	33,322	(14,000)		

27/02/2023

## Kendal Town Council

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## Nominal Ledger Report by ACCOUNT

User :8134.S.DENNEY

<b>A/c Code</b>	4690	AG&C Community Grants				<b>Annual Budget</b>	41,000
<b>Centre</b>	400	Audit, Grants & Charities				<b>Committed</b>	0
<b>Month</b>	<b>Date</b>	<b>Reference</b>	<b>Source</b>	<b>Transaction Detail</b>		<b>Debit</b>	<b>Credit</b>
				<b>Opening Balance</b>		<b>0.00</b>	
5	16/08/2022	TRANSFER	Cashbook	Bro Room Grant		1,000.00	
5	16/08/2022	TRANSFER	Cashbook	Autus Grant		1,000.00	
5	16/08/2022	TRANSFER	Cashbook	Growing Well Grant		500.00	
5	16/08/2022	TRANSFER	Cashbook	Kendal Window on Art Grant		500.00	
5	16/08/2022	TRANSFER	Cashbook	Kendal Debt Centre Grant		3,000.00	
5	24/08/2022	TRANSFER	Cashbook	Kendal Youth Zone Grant		500.00	
5	24/08/2022	TRANSFER	Cashbook	Kendal South Choir Grant		500.00	
5	24/08/2022	TRANSFER	Cashbook	Abbot Hall Bowling Club Grant		50.00	
5	24/08/2022	TRANSFER	Cashbook	Wave Forward Community Grant		1,000.00	
6	05/09/2022	TRANSFER	Cashbook	Hallgarth Senior Citizens Gran		250.00	
6	05/09/2022	TRANSFER	Cashbook	Comm Grant		3,000.00	
6	23/09/2022	TRANSFER	Cashbook	Comm Grant S.Lakes CAB		5,000.00	
7	24/10/2022	TRANSFER	Cashbook	Lakeland Arts Grant - 0255		5,000.00	
10	24/01/2023	TRANS	Cashbook	Grant - The Brewery		10,000.00	
10	24/01/2023	TRANS	Cashbook	Grant - NWAA		2,000.00	
11	01/02/2023	64	Journal	Trans to Misc SoSA Grant		500.00	
11	01/02/2023	72	Journal	SOSA Debtor			500.00
11	22/02/2023	TRANSFER	Cashbook	With Singing in Mind		500.00	
Account <b>AG&amp;C Community Grants</b>				<b>Account Totals</b>		<b>34,300.00</b>	<b>500.00</b>
Centre <b>Audit, Grants &amp; Charities</b>				<b>Net Balance Month 12</b>		<b>33,800.00</b>	

13/03/2023

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## Kendal Town Council

## Annual Budget - By Centre (Actual YTD Month 12)

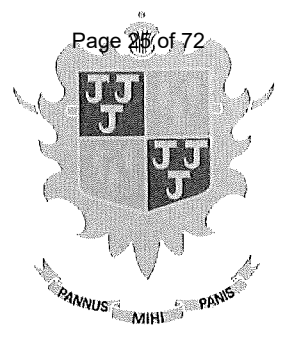
## Note: Full Budget Statement

		<u>Last Year</u>		<u>Current Year</u>				<u>Next Year</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
<u>400</u>	<u>Audit, Grants &amp; Charities</u>									
4690	AG&C Community Grants	0	0	41,000	34,800	41,000	0	0	0	0
	Overhead Expenditure	0	0	41,000	34,800	41,000	0	0	0	0
	Movement to/(from) Gen Reserve	0	0	(41,000)	(34,800)	(41,000)		0		
	Total Budget Income	0	0	0	0	0	0	0	0	0
	Expenditure	0	0	41,000	34,800	41,000	0	0	0	0
	Movement to/(from) Gen Reserve	0	0	(41,000)	(34,800)	(41,000)		0		



# Kendal Town Council

## Community Funding Proposal 2022-2023



Please use this form to make a Community Funding Proposal for your organisation from Kendal Town Council. You must complete all the boxes on the form and submit it along with the required paperwork. On receipt of this form you will be given a date when your application will be considered by the relevant committee. You can use additional pages if you require.

Name of Project	Principal Contact
Carer Support South Lakes – support for rent for new premises	[REDACTED]
Address of organiser	Address of contact
	Carers Hub 3 Wainwright's Yard Kendal Cumbria LA9 4DP
Date of application	[REDACTED]
Telephone	[REDACTED]
E-mail	[REDACTED]@carersupportsouthlakes.org.uk
Organisation website	Carer Support South Lakes - Improving the lives of carers

### Description of proposal

Over the last five years the charity has struggled to find suitable premises, that are accessible to Carers but also provide a positive working environment for staff. Its current base in a shopping unit in Wainwright's Yard in Kendal town centre is now unsuitable, as the organisation has grown and its needs have changed over the last few years. There is limited space meaning that the whole staff team cannot be in at one time. The space is open plan which means it can be noisy, providing no privacy if staff and volunteers need to meet with Carers on a one-to-one or work quietly. The lighting is poor, there are no kitchen facilities and only limited parking in busy town centre car parks.

The main advantages of these premises are that they are close to Kendal High Street, making them accessible to Carers and have a very low rent (£6.5k per annum). However, these have now been far outweighed by the disadvantages and in a recent staff health and wellbeing questionnaire staff identified their working environment having a negative impact on their work.

Finding alternative premises in Kendal has been a key priority, but also a real challenge. However, after a long search we have found an alternative building, Beezon Annexe, on Beezon Road that will be able to provide Carers, Staff and Volunteers with a base that meets their needs and feels like home. We are confident that this new premises will meet our key requirements – the only disadvantage is that the rent is considerable higher.

We are undertaking some minor alterations to the building, so it meets our needs, including building two new partition walls and a doorway. We have made an application to Screwfix Foundation for funding to finance this work. The landlord is undertaking some painting and decorating as well as providing new carpeting throughout the building. Our plan is to move in by April/May time this year.

We are requesting that Kendal Town Council provide us with a grant to cover some of the additional rental costs in the first year. For the FY2023-24 the annual rent will be £18k. We have secured £14k of this from an All-Ages Services Contract for 2023 to 2025 from Westmorland and Furness Council. We are asking Kendal Town Council for £4k as a one-off grant to help pay these additional costs. In future years we will look to other funders and supporters to cover these costs.

At present the fundraising environment is challenging and any limited unrestricted funds that we have we need to be able use to potentially support our core services. We therefore do not want to use any of our reserves to pay for our increased rental costs.

<b>How much funding do you require in total?</b>	<b>£18,000</b>
<b>How much funding are you requesting from the Town Council (maximum £5,000)</b>	<b>4,000</b>
<b>Over how many years would you like this funding to be in place? (max 3 years)</b>	<b>One year</b>

<b>Have you approached other funding sources? If so, please list them and the amount you have applied for.</b>	We haven't approached any other funding sources for this project. We are currently approaching a wide variety of national and local funders to help sustain and develop our direct service provision for adult, parent and young Carers.
<b>Tell us what you will do with funding from Kendal Town Council. Please include a breakdown of how it will be spent.</b>	
We will use a grant of £4k to contribute to our yearly rent of £18k.	

### **How will your proposal benefit the people of Kendal?**

The charity currently supports 416 Adult Carers, 42 Parent Carers and 202 Young Carers who live in Kendal. They all benefit from the different services that the charity offers. Having a new base will enable our staff to provide more effective services to Carers. It will provide the space to enable them to meet with Carers in private on our premises, if they wish. This will improve the charity's accessibility, providing Carers with more choices of how they engage with our services.

We also think this will have a big impact on the staff team – if they are happier in their working environment, they will not only provide a better service to Carers but are also more likely to stay working for the charity. Our staff and volunteers are our greatest resource and, therefore it is important at this stage of the charity's development that we invest in our infrastructure to enable us to move forward and achieve some of our long-term goals.

### **How will your proposal address the challenges of Climate Change and help Kendal reduce its carbon footprint?**

As a charity we recognise it is our responsibility to reduce our carbon and environmental footprints and formally commit ourselves to being an environmentally responsible charity.

To take this forward we commit to developing an environmental sustainability policy which will include some cost-free and easy to implement changes. Many of these are happening already such as: shutting down PCs at the end of the day, lowering thermostats, changing all bulbs to low energy, recycling and stopping the use of single-use plastics.

We are committed to paperless working, reducing waste across the organisation and reducing transport costs. We have cloud-based case management systems, with no paper files.

Covid-19 and the subsequent move to online working has driven many positive changes in terms of environment, many of which are here to stay. We have been able to improve accessibility to our most vulnerable clients, extending services to those in the most remote parts of South Lakeland. We have reduced travel time, increased productivity, and reduced our office overheads and carbon footprint.

Going forward we estimate that around 40 to 50% of Carers will receive online or telephone support and we are committed to embedding a blended way of working.

### **How does your proposal address the needs for diversity and equality?**

As an organisation we recognise that we need to stand up and speak out for all Carers, volunteers and staff members who are disadvantaged and face inequality. We have a Values and Behavioural framework which is the cornerstone to all our work. In this we promise that we will Support, Enable and Advocate for all, that we will treat each person with Compassion, Respect and Dignity and make sure that Everyone Counts. We have a culture of inclusion and strive to be non-judgemental. All staff and volunteers have appropriate training during their induction.

We ensure that all our vacancies meet Equality and Diversity standards; we will not treat people unfairly because of their age, sex or race and we understand the Protected Characteristics which are protected by law. We treat each member of staff fairly and the same, respecting them for their age, race, gender, cultural background, skills, beliefs, sexual orientation, and or career experiences.

**How will you evaluate the success of your proposal?**

We recently surveyed all our staff as part of a health and wellbeing programme. Their feedback highlighted the need to find alternative premises and identified key priorities for a new building. We aim to repeat this survey after a year to see the difference any changes have made, which will highlight any positive benefits of the new building and any further changes we need to make.

Consultation with Carers and Volunteers on our overall service takes place through focus groups and annual surveys. We will gather their feedback on our new premises and look at how facilities can be improved from a Carer and Volunteer perspective.

**Bank Details – How does the name of your organisation appear on your bank account?**

**This is who we will transfer funds to, should your application be successful. You'll need to state the name, sort code and account number. Please note the Council cannot make payments to personal accounts.**

\_\_\_\_\_



A [REDACTED]

**Please include the following documents with your application**

- **Constitution of your organisation**
- **Last accounts and most recent bank statements**

### Declaration

- I/we understand that grant money from Kendal Town Council must be used for the agreed purpose.
- I/we will abide by the conditions of funding.

***Please note that we require three signatures in order to present your application to Committee.***

Signature		Name	[REDACTED]	Position	Chief Executive Officer
Signature		Name	[REDACTED]	Position	Trustee
Signature		Name	[REDACTED]	Position	Finance Manager

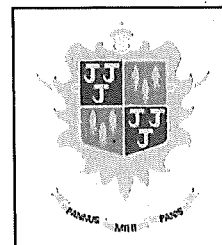
Please return completed forms by e-mail or post: Kendal Town Council, Town Hall, Kendal, LA9 4ED. Email: [office@kendaltowncouncil.gov.uk](mailto:office@kendaltowncouncil.gov.uk)  
**Form ref KTC CFP2/22**

AG-8C

# Kendal Town Council

## Community Support Grant

### 2022-2023



Please use this form to apply for a Community Support Grant from Kendal Town Council. You must complete all the boxes on the form and submit it along with the required paperwork. On receipt of this form you will be given a date when your application will be considered by the relevant committee. You can use additional pages if you require.

<b>Name of Organisation</b>	<b>Principal Contact</b>
Fairoak Housing Association	[REDACTED]
<b>Address of organisation</b>	<b>Address of contact</b>
Fairoak Housing Association 155 Highgate Kendal LA9 4PE	Fairoak Housing Association 155 Highgate Kendal LA9 4PE
<b>Date of application</b>	18/01/2023
<b>Telephone</b>	[REDACTED]
<b>E-mail</b>	[REDACTED]
<b>Description of organisation</b>	
<p>Fairoak Housing Association is an organisation with charitable purposes based in Cumbria and has properties located across the north of England including Northumberland and County Durham. Our tenants have learning difficulties and/or autism and live in either independent flats or supported housing.</p> <p>Our mission is to provide safe, accessible and supportive accommodation that meets the needs and desires of each of our customers allowing them to lead as independent and fulfilling lives as possible.</p> <p>Our principles include maintaining a variety of methods of communication designed to listen and respond to our tenants including the delivery of social events to encourage tenants to feel comfortable talking to us and promote opportunities for social inclusion. It also includes the facilitation of a tenant board to enable tenants to give their opinions on the running of the Association and our strategic direction and monitor and react to compliments and complaints.</p> <p>Alongside the Housing Support we give, we have set up the Friends of Fairoak to work specifically with our tenants to provide them with events and activities to increase social inclusion, confidence and wellbeing, lessen feelings of loneliness and to help develop friendships. Many of our tenants have had their support budgets cut and in the aftermath of the pandemic have found that opportunities to socialise within established groups have been greatly reduced. Friends of Fairoak hope to work in some way to reduce that gap in services.</p>	

As a small not for profit social landlord, the income we receive is from rents and other sources. This is used to cover our operating costs and to invest in maintaining and improving our housing stock including developing new schemes for vulnerable adults. Friends of Fair Oak was formed to assist those tenants who live on their own and experience social isolation, loneliness and the negative effects on their physical and emotional wellbeing that this creates.

As many of our tenants have had their support reduced or withdrawn completely, we are determined to help fill the gap this has left and reduce the negative impact on their health and wellbeing. This along with the ongoing Covid 19 threat has made these essential social activities even more important for our tenants. Since September 2021 we have started to hold more social events and activities and can see the positive effect this has on our tenant's lives. However, we are a very small team and are limited to the number of activities we can provide on our own. To demonstrate our commitment to this project, we have employed a customer engagement officer to lead the development of this important aspect of our service.

How much funding do you require in total?	£6000 +
How much funding are you requesting from the Town Council (maximum £500)	£500
Have you approached other funding sources? If so, please list them and the amount you have applied for.	Frieda Scott Trust £4500 applied for Fundraising – £2000 expected through sponsored events and coffee mornings CCF - £2500 – applied for

**Tell us what you will do with a grant from Kendal Town Council?**

The funding we have requested would contribute the cost of running a variety of activities to engage the tenants in Kendal and provide the much-needed structure to allow them to meet their contemporaries while learning new skills and develop social skills in a relaxed and friendly environment.

Where suitable opportunities or activities do not currently exist in the local community, we would like to be able to set up groups and hold events which may involve hiring a suitable venue and employing a skilled facilitator to develop new skills. If the project is successful, our ambition is to open it up to other people with learning disabilities living in the Kendal area.

The tenants have been very much involved in planning the events for 2023 and have said they would like to take part in a number of activities including:

- A weekend at the Calvert Trust for 18 tenants - £5022
- Ten pin Bowling in Morecambe - £250
- A Halloween Trip to Muncaster Castle - £300
- Archery Sessions - £90
- Drumming sessions- £250
- Arts sessions - £150
- Coffee and Chat sessions - £200 over the year.

Each of these activities has been planned to attract a different demographic of our tenant group so we can reach the widest number of beneficiaries. By providing a fuller timetable of activities over the next twelve months and hosting events where we can discuss any problems that the tenants may have in a more informal atmosphere, we hope that more people will engage and be lifted out of social isolation.

#### How will your activity benefit the people of Kendal?

The project will be open to all of our tenants based in Kendal. We have identified 50 tenants who will benefit from the activities; 17 females and 31 males in Kendal. All of our tenants are aged between 18 and 65.

We also have a small team of volunteers who support our tenants in their activities and are key in establishing relationships and building confidence and self-esteem.

Where possible we will be using local community halls to hold the events such as Abbot Hall Social Centre and The School Room at the Unitarian Chapel and local people to facilitate the events including Drum Nation and The Kendal Bowmen.

#### How will your activity help to reduce Kendal's Carbon Footprint?

We aim to be sustainable with our activities and recycle where possible. Most of the activities we do are within walking distance of the tenant's home and where we travel further afield we try and hire minibuses to transport the tenants instead of taking cars.

Do you have a constitution?

Please send a copy with your application

Yes

Bank Details – How does the name of your organisation appear on your bank account? Include your account number and sort code. This is who we will transfer funds to, should your application be successful.

[REDACTED]  
[REDACTED]  
[REDACTED]










Please include the following documents with your application

- Most recent bank statements and last audited accounts
- Constitution of group. This must include a statement on how you promote equality

#### Declaration

- We understand that grant money from Kendal Town Council must be used for the agreed purpose.
- We will abide by the conditions of funding.



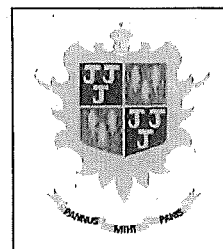
<b><i>Please note that we do require 3 signatures in order to present your application to Committee.</i></b>					
<b>Signature</b>		<b>Name</b>		<b>Position</b>	
<b>Signature</b>		<b>Name</b>		<b>Position</b>	
<b>Signature</b>		<b>Name</b>		<b>Position</b>	

Please return completed forms by e-mail or post: Kendal Town Council, Town Hall, Kendal,  
LA9 4DQ. Email: [office@kendaltowncouncil.gov.uk](mailto:office@kendaltowncouncil.gov.uk)  
**Form ref KTC CSG1 2022**

# Kendal Town Council

## Community Support Grant

2022-2023



Please use this form to apply for a Community Support Grant from Kendal Town Council. You must complete all the boxes on the form and submit it along with the required paperwork. On receipt of this form you will be given a date when your application will be considered by the relevant committee. You can use additional pages if you require.

<b>Name of Organisation</b>	<b>Principal Contact</b>
Growing Well	Wendy Wilson
<b>Address of organisation</b>	<b>Address of contact</b>
Low Sizergh Farm Low Sizergh Kendal LA8 8AE	As given
<b>Date of application</b>	22.02.23
<b>Telephone</b>	[REDACTED]
<b>E-mail</b>	fundraising@growingwell.co.uk
<b>Description of organisation</b>	
We are an established and innovative horticulturally based mental health charity based near Kendal, providing a safe and supportive working environment incorporating activity and support to nurture mental health recovery. We use activity, be it horticultural or catering, as the focus for individuals to rebuild confidence and resilience, manage anxiety and other challenges.	
<b>How much funding do you require in total?</b>	£14,500
<b>How much funding are you requesting from the Town Council (maximum £500)</b>	£500
<b>Have you approached other funding sources? If so, please list them and the amount you have applied for.</b>	We have restricted match funding of £3,250 to bring to these costs and are looking for other sources of funding.
<b>Tell us what you will do with a grant from Kendal Town Council?</b>	
We have been fortunate to receive grant funding from Kendal Town Council in past years and would like to apply once again for help towards the ongoing costs of our core horticultural materials such as seeds, growing media, soils, composts, potting trays, etc. All the crops we grow are cultivated by our beneficiaries from seed and we plant thousands each year. Seed sowing is a critical activity, without seeds germinating into crops we would have no produce to grow and sell. It is also an extremely beneficial and mindful activity and often one of the early tasks that new beneficiaries starting with us will undertake.	
<b>How will your activity benefit the people of Kendal?</b>	

Growing Well has operated since 2004 and supported over 1,000 mostly local people in that time. Last year beneficiary numbers returned to pre-Covid levels and we worked with 105 individuals, helping them to better mental and physical health. In 2022 66% of beneficiaries lived in Kendal and South Lakeland. With the correct referral information in place, we can, on average, start working with an individual within 2 weeks of their application to us. The majority of all referrals come from direct from the individual, followed by Mental Health Services, Social Care and Substance Misuse organisations.

Everyone who comes to Growing Well is encouraged to identify a goal they want to work towards, for most this is a return to employment, which many have had to give up when they become unwell. We don't always know why people move on from Growing Well, and whilst we always hope for a planned departure, some people do leave without notice. We operate with a soft time cap of 12 months and of those who shared their reason for moving on in the past 12 months we know that 10 people secured employment, 12 started volunteering elsewhere in an unsupported role and 4 moved on to start a course of further education.

#### How will your activity help to reduce Kendal's Carbon Footprint?

Growing Well is a Soil Association accredited food producer growing over 10 tonnes of organic salads and vegetables every year. The environmental benefits of our work are impressive, we are the largest local organic crop producer supplying approximately 100 local families with a vegetable bag 37 weeks of the year. We have a low carbon impact and adopt a zero food waste approach with surplus produce sold commercially (or grown to order), spoiled crops are used in our kitchen providing the daily workforce with a free, healthy lunch. We make our own range of 'Surplus Repurposed' chutneys, jams and pickles and beneficiaries are encouraged to take home anything that remains at the end of the week.

#### Do you have a constitution?

Yes

Please send a copy with your application

**Bank Details – How does the name of your organisation appear on your bank account? Include your account number and sort code. This is who we will transfer funds to, should your application be successful.**




#### Please include the following documents with your application

- Most recent bank statements and last audited accounts
- Constitution of group. This must include a statement on how you promote equality – our Articles of Association do not include a statement on how we promote equality, this is contained within our Equity, Diversity and Inclusion Policy (Beneficiaries and Customers) and our Equality, Diversity and Inclusion Policy for Employees, copies attached

#### Declaration

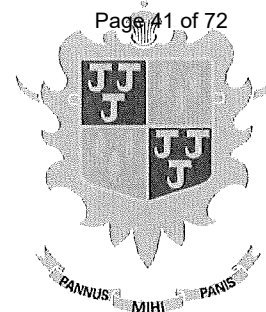
- I/we understand that grant money from Kendal Town Council must be used for the agreed purpose.
- I/we will abide by the conditions of funding.

**Please note that we do require 3 signatures in order to present your application to Committee.**

Signature		Name	Mary Smith	Position	CEO
Signature		Name	Fiona Weir	Position	Treasurer
Signature		Name	Fiona Moncur	Position	Fundraiser

# Kendal Town Council

## Community Funding Proposal 2022-2023



Please use this form to make a Community Funding Proposal for your organisation from Kendal Town Council. You must complete all the boxes on the form and submit it along with the required paperwork. On receipt of this form you will be given a date when your application will be considered by the relevant committee. You can use additional pages if you require.

Name of Project	Principal Contact
Amazon Wildlife and Ecology Field Trip	[REDACTED]
Address of organiser	Address of contact
Kendal College Milnthorpe Road Kendal LA5 9AY	
Date of application	11 <sup>th</sup> February 2023
Telephone	[REDACTED]
E-mail	[REDACTED]
Organisation website	<a href="http://www.kendal.ac.uk">www.kendal.ac.uk</a>

### Description of proposal

Over the Easter break Animal Care, Agriculture and A-Level students from Kendal College will be travelling to Ecuador in South America to undertake field work in Amazon wildlife conservation and ecology thanks to Kaya Travel and the Turing Scheme.

The Turing scheme is a new UK government scheme, launched in April 2021, that supports Global Britain and provides funding for international opportunities in education and training across the world. Specifically for further education and vocational education, this scheme is looking to provide practical training within different vocational and academic subject areas, in the context of another country and culture. It aims to provide learners with a unique experience, as well as developing new partnerships and international links. These government funded places enable students who otherwise wouldn't normally be able to afford an international field trip, the opportunity to travel overseas and gain the same skills and experiences as those that can. For a participant, it is a life-changing opportunity to get hands-on experience in a new environment

that will benefit their CVs. The skills they gain will bring a new perspective to their work and will help them stand out from the crowd.

Students travelling to Ecuador will be working with a conservation program based in the Amazon rainforest which focuses on the rescue and release of wild animals recovered by the authorities from wildlife trafficking and domestic situations. Working alongside veterinary professionals and zoologists, the group will spend a week working at a wildlife rescue sanctuary and another week at a field research station, learning about issues related to wildlife and habitat conservation.

Other students will be based on a reserve in the Cloud Forest region of Ecuador's Andes, where they will participate in a training course focused on sustainable farming and agricultural practices, and environmentally sustainable land management techniques. Modules will include regenerative agriculture, rewilding, integrated water resource management, and agricultural systems, modelled on the natural ecosystem.

The cost of the Ecuador trip is £200 per student and we give students who are not attending our Gap Africa field trip priority for the Turing Scheme trip to Ecuador so that they don't miss out. (Gap Africa costs over £2000, so many students cannot afford it). However, this year we have a bit of a barrier as our flights changed from Manchester to Heathrow. I have priced up a return coach to take the 26 students down to Heathrow. The cheapest quote I got was from KT Coaches and it is £3100, this means each student needs to find an additional £120 each to get to the airport and back. This has caused some upset as some simply cannot afford the additional cost. I was hoping that a life changing trip for underprivileged students like this might be eligible for any funding to help lower the cost? The students are due to leave on Wednesday 29<sup>th</sup> March and return April 14<sup>th</sup>. I am sure they would be so grateful and willing to give a presentation on their field trip.

How much funding do you require in total?	£3100
How much funding are you requesting from the Town Council (maximum £5,000)	£1500
Over how many years would you like this funding to be in place? (max 3 years)	One year <input checked="" type="checkbox"/> Two years <input type="checkbox"/> Three years <input type="checkbox"/>
Have you approached other funding sources? If so, please list them and the amount you have applied for.	No
Tell us what you will do with funding from Kendal Town Council. Please include a breakdown of how it will be spent.	
<p>The funding would all be spent on coach hire to get underprivileged students to Heathrow Airport so they can still participate in this amazing opportunity to gain vocational skills and work experience in the Amazon Rainforest.</p>	

<b>How will your proposal benefit the people of Kendal?</b>
<p>It will benefit many young people of Kendal who would otherwise have to pull out of this amazing opportunity to visit South America and gain vocational skills and work experience in the Amazon Rainforest. The trip offered by the Turing Scheme is supposed to make it affordable for underprivileged students in further education and normally only costs each student £200. However, with about 6 weeks to departure we have found out there has been a change from Manchester Airport to Heathrow Airport and students are now having to find at least another £120 to make it to the airport. I can not stress how beneficial this trip is to these students, I was lucky enough to accompany students there last year on the same scheme and saw the students return with a new outlook on life, highly motivated and with a new awakening to possibilities. One of these students even actually lives and works in Ecuador now, working with wildlife at Yanacocha Animal Rescue Centre, one of the places we stayed on this scheme. It was literally life changing for him and many others. I really don't want any of our students to miss out.</p>
<b>How will your proposal address the challenges of Climate Change and help Kendal reduce its carbon footprint?</b>
<p>The students on this trip are all studying in the field of science, ecology and conservation. They are very aware of issues surrounding climate change and will learn all about how increased temperatures and changing rain patterns in the Amazon affects the region's forests, water availability, biodiversity, agriculture, and human health. If anything, they will be even more inspired to take action to mitigate climate change and reduce their carbon footprint in the long run upon their return to Kendal.</p>
<b>How does your proposal address the needs for diversity and equality?</b>
<p>College field trips in wildlife conservation usually cost in excess of £2000. The one we are running with Gap Africa for Animal Management students is £2200. Obviously not all students can afford a trip like this. This is why the Turing Ecology Scheme is so important. This scheme offers students a two week experience working in wildlife ecology and conservation in the Amazon Rainforest for only £200. Underprivileged students who are not signed up to the college field trip are given top priority for this scheme. It means that these students can still gain practical training within different vocational and academic subject areas, in the context of another country and culture. It aims to provide these learners with a unique experience, as well as developing new partnerships and international links. These government funded places enable students who otherwise wouldn't normally be able to afford an international field trip, the opportunity to travel overseas and gain the same skills and experiences as those that can. For a participant, it is a life-changing opportunity to get hands-on experience in a new environment that will benefit their CVs. The skills they gain will bring a new perspective to their work and will help them stand out from the crowd.</p>
<b>How will you evaluate the success of your proposal?</b>

Success can be evaluated through a student presentation of their experience plus successful completion of their college course. Many of our Animal management students are using this experience towards their 150 hours of work experience that they must complete as a mandatory part of the course.

**Bank Details – How does the name of your organisation appear on your bank account?**  
This is who we will transfer funds to, should your application be successful. You'll need to state the name, sort code and account number. Please note the Council cannot make payments to personal accounts.

If successful you could transfer funds directly to KT coaches



**Please include the following documents with your application**

- Constitution of your organisation
- Last accounts and most recent bank statements

**Declaration**

- We understand that grant money from Kendal Town Council must be used for the agreed purpose.
- We will abide by the conditions of funding.

***Please note that we require three signatures in order to present your application to Committee.***

Signature		Name		Position	Lecturer
Signature		Name		Position	
Signature		Name		Position	

Please return completed forms by e-mail or post: Kendal Town Council, Town Hall, Kendal, LA9 4ED. Email: [office@kendaltowncouncil.gov.uk](mailto:office@kendaltowncouncil.gov.uk)  
Form ref KTC CFP2/22





## Kendal Town Council

### FINANCIAL REGULATIONS 2022

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These Financial Regulations are based on the NALC model Financial Regulations 2019. They were adopted by the council at its meeting held on [enter date]. They will be reviewed no later than September 2025.

Commented [CB1]: February 2023 full council

## 1. General

1.1. These financial regulations govern the conduct of financial management by the council and may only be amended or varied by resolution of the council. Financial regulations are one of the council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders<sup>1</sup> and any individual financial regulations relating to contracts.

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

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

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

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

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

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

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

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

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<sup>1</sup> Model Standing Orders for Councils (2018 Edition) is available from NALC (©NALC 2018)

#### 1.9. The RFO;

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

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

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

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

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

- procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
- procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
- identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
- procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
- measures to ensure that risk is properly managed.

1.13. The council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:

- setting the final budget or the precept (council tax requirement);
- approving accounting statements;
- approving an annual governance statement;
- borrowing;
- writing off bad debts;
- declaring eligibility for the General Power of Competence; and
- addressing recommendations in any report from the internal or external auditors, shall be a matter for the full council only.

1.14. In addition, the council must:

- determine and keep under regular review the bank mandate for all council bank accounts;
- approve any grant or a single commitment in excess of £10,000; and
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant committee in accordance with its terms of reference.

**Commented [CB2]:** This would be within the scheme of delegation to committees.

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

In these financial regulations the term 'proper practice' or 'proper practices' shall refer to guidance issued in *Governance and Accountability for Local Councils - a Practitioners' Guide (England)* issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC).

## 2. Accounting and audit (internal and external)

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

2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman [or a cheque signatory] shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the council [Finance Committee].

**Commented [CB3]:** This is prudent but doesn't seem to have been done in the past

**Commented [CB4]:** Audit Committee fulfils this function (or ought to)

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

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

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

2.6. The internal auditor shall:

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

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

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

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

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

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

### 3. Annual estimates (budget) and forward planning

[3.1. Each committee (if any) shall review its one-to-three-year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the council not later than the end of November each year including any proposals for revising the forecast.

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

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

**Commented [CB5]:** We haven't been doing this but we really should.

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

**Commented [CB6]:** In effect this is the first Monday in February Full Council

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

### 4. Budgetary control and authority to spend

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

- the council for all items over **£10,000**;
- a duly delegated committee of the council for items over £500; or
- the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below **£500**.

**Commented [CB7]:** This scheme of delegation seems appropriate

**Commented [CB8]:** Are these values sufficient?

Such authority is to be evidenced by a minute or by the notes with the Schedule of Payments presented to the next meeting.

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

4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').

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

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

**Commented [CB9]:** This could be made in to a specific date, eg November

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

**Commented [CB10]:** This should be adequate, except in the case of vehicle costs, perhaps. Other Councils have a wide range of values here, up to £5,000

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

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

4.8. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose "material" shall be in excess of [£100] or [15%] of the budget.

**Commented [CB11]:** Happy with these? £100 is probably far too low, 15 per cent could be quite large. Several Councils have deleted this line.

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

## 5. Banking arrangements and authorisation of payments

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

**Commented [CB12]:** We haven't done, though perhaps we should. Though I don't think we should hassle members with this.

5.2. The RFO shall prepare a schedule of payments made, forming part of the Agenda for the Meeting and present the schedule to council [or finance committee]. The council / committee shall review the schedule for compliance and, having satisfied itself shall accept the report by a resolution of the council [or finance committee]. A detailed list of all payments

shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.

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

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

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

a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council [or finance committee];

b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of council [or finance committee]; or

c) fund transfers within the councils banking arrangements up to the sum of [£30,000], provided that a list of such payments shall be submitted to the next appropriate meeting of council [or finance committee].

**Commented [CB13]:** This is a bit obscure, but we have lots of bank accounts!

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

5.7. A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.

**Commented [CB14]:** I'm not sure this is required. It feels like a duplication to me.

5.8. In respect of grants a duly authorised committee shall approve expenditure within any limits set by council and in accordance with any policy statement approved by council. Any



Revenue or Capital Grant in excess of £10,000 shall before payment, be subject to ratification by resolution of the council.

**Commented [CB15]:** This was the sum we used at WTC. Anything above this required Full Council's approval.

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

5.10. The council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.

## 6. Instructions for the making of payments

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

6.2. Following authorisation under Financial Regulation 5 above, the council, a duly delegated committee or, if so delegated, the Clerk or RFO shall give instruction that a payment shall be made.

6.3. All payments shall be affected by cheque or other instructions to the council's bankers, or otherwise, in accordance with a resolution of council [or duly delegated committee].

6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council or committee shall be signed by [one] two member[s] of council [and countersigned by the Clerk,] in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question.

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

~~6.6. Cheques or orders for payment shall not normally be presented for signature other than at a council or committee meeting (including immediately before or after such a meeting). Any signatures obtained away from such meetings shall be reported to the council [or Finance Committee] at the next convenient meeting.~~

**Commented [CB16]:** This doesn't seem relevant

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

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

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

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

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

**Commented [CB17]:** These are a little onerous, but possibly valid (knowing the history of some council frauds).

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

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

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

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

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

6.17. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by [two of] the Clerk [the RFO] [a member]. A programme of regular checks of standing data with suppliers will be followed.

6.18. Any Debit Card issued for use will be specifically restricted to the Clerk [and the RFO] and will also be restricted to a single transaction maximum value of [£500] unless authorised by council or finance committee in writing before any order is placed.

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

6.20. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk [and RFO] and shall be subject to automatic payment in full at each month-end. Personal credit or debit cards of members or staff shall not be used under any circumstances.

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

**OR**

[6.22. The RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement.

a) The RFO shall maintain a petty cash float of £100 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.

b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.

c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to council under 5.2 above.]

**Commented [CB18]:** Possibly even that is too much. The original suggested £250

## 7. Payment of salaries

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

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

7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the [council] [relevant committee].

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

*a) by any councillor who can demonstrate a need to know;*

*b) by the internal auditor;*

*c) by the external auditor; or*

*d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.*

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

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

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

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

## 8. Loans and investments

**Commented [CB19]:** This is a new one on me. It seems draconian, but we may satisfy it by having a third party pay roll company who keep such records anyway.

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

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

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

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

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

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

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

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

## **9. Income**

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

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

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

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

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

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

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

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

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

[9.10. Any income arising which is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting (see also Regulation 16 below).]

#### **10. Orders for work, goods and services**

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

10.2. Order books shall be controlled by the RFO.

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

10.4. A member may not issue an official order or make any contract on behalf of the council.

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

## 11. Contracts

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

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

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

b) Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 ("the Regulations") which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations<sup>2</sup>.

c) The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)<sup>3</sup>.

<sup>2</sup> The Regulations require councils to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts

<sup>3</sup> Thresholds currently applicable are:

a) For public supply and public service contracts 209,000 Euros (£181,302)

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

e) Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.

f) All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.

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

h) When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below [£3,000] and above [£100] the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.

Commented [CB20]: These seem reasonable

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

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

## **[12. Payments under contracts for building or other construction works]**

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

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b) For public works contracts 5,225,000 Euros (£4,551,413)



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

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

### **[13. Stores and equipment]**

[13.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.]

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

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

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

### **14. Assets, properties and estates**

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

14.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed ~~£250~~ ~~£500~~.

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

14.4. No real property (interests in land) shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council in respect of

**Commented [CB21]:** Assuming there is a supporting budget line and a demonstrable need.

valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

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

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

## **15. Insurance**

15.1. Following the annual risk assessment (per Regulation 17), the RFO shall effect all insurances and negotiate all claims on the council's insurers [in consultation with the Clerk].

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

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

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

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

## **16. [Charities]**

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

## **17. Risk management**

17.1. The council is responsible for putting in place arrangements for the management of risk. The Clerk shall prepare, for approval by the council, risk management policy statements

in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.

17.2. When considering any new activity, the Clerk [with the RFO] shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

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

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

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

The Model Financial Regulations templates were produced by the National Association of Local Councils (NALC) in July 2019 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.

# Kendal Town Council Report

To: Audit, Grants and Charities Committee	20 March 2023
From: Town Clerk	Agenda Item No 10

## Internal Auditor

Parish and town councils (known as 'smaller authorities' in England) are required to prepare an annual governance statement in accordance with proper practices in relation to accounts. The purpose of the annual governance statement is for the council to report publicly on its arrangements for ensuring that its business is conducted in accordance with the law, regulations and proper practices, and that public money is safeguarded and properly accounted for.

The Accounts and Audit Regulations, 2015 require the Council to 'undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance'.

Although the public sector internal auditing standards which apply to principal authorities are not applicable to smaller authorities, the information in the Practitioners' Guide is regarded as the 'non-statutory' guidance referred to in Regulation 5(1) of the Regulations.

The findings of the internal audit should inform the authorities responses to Assertions 2 and 6 of the Annual Governance Statement that forms part of the Annual Governance and Accountability Return (AGAR). Internal audit reports should therefore be made available to support and inform members considering the authority's approval of the annual governance statement.

## Appointing an internal auditor

The Council currently engages RFM of Ulverston as Internal Auditors, but following review in 2022, agreed to respecify the role to ensure it was continuing to meet the Council's requirements.

The Practitioners' Guide includes detailed guidance for appointing an internal auditor. The two key principles are:

- independence
- competence

There is no requirement for a person providing the internal audit role to be professionally qualified, however essential competencies to be sought from any internal audit service should include:

- understanding basic book-keeping and accounting processes; where an authority's turnover exceeds the £200,000 threshold, this understanding must include accrual accounting and balance sheets
- understanding the role of internal audit in reviewing systems rather than undertaking detailed checks that are more appropriately the responsibility of management
- awareness of relevant principles and practice of financial and other risk management

- understanding proper practices in relation to governance and accounting requirements within the legal framework and powers of smaller authorities, as set out in the guidance
- awareness of the most recent model Standing Orders and model Financial Regulations as published by NALC and how they are adopted by authorities
- awareness of the relevance of VAT and PAYE/NIC rules as applied to the authority
- for larger authorities, a clear understanding of the risks and controls associated with 'cut off' procedures, particularly with respect to revenue-generating activities

**Decision Required**

The Committee may decide that the timetable is tight for the appointment of a new internal auditor in 2023. However, at the very least a new letter of engagement should be prepared for the existing IA, along with a timetable for appointment in good time for 2024.

# Kendal Town Council Report

To: Audit, Grants and Charities Committee	20 March 2023
From: Town Clerk	Agenda Item No 11

## Timetable for External Audit

The Council's External Auditor, Moore UK was appointed by Smaller Authorities Audit Appointments (SAAA), in 2022 for the next five years. Moore have set out the following timetable for Auditing councils like Kendal Town, in the words of the legislation: 'For authorities unable to declare themselves exempt or requesting a limited assurance review'.

The Annual Governance and Accountability Return (AGAR) has the following timetable.

### AGAR Part 3

Between 1 April and 30 June 2023

#### Step 1:

The Accounting Statements (Section 2) are prepared and signed by the RFO.

*These are prepared by the Council's Finance Officer and the Clerk, using the reports provided by Rialtas Omega.*

#### Step 2

A meeting of the authority is held at which:

##### Step 2.1

The Annual Internal Audit Report is received and noted

##### Step 2.2

The Annual Governance Statement (Section 1) is approved

##### Step 2.3

The Accounting Statements (Section 2) are approved

*The statements are presented to the meeting of the Full Council in June (the reason why the Council must meet in June).*

#### Step 3

Following approval, the Chairman and Clerk of the meeting sign the Annual Governance Statement and Accounting Statements

#### Step 4

The RFO sets the commencement date for the exercise of public rights.

*The public has a right to inspect the Council's accounts before external audit, and this is publicised on the Council's website and noticeboard.*

#### Step 5

The Authority sends to the External Auditor:

a) the Annual Internal Audit Report

- b) the Annual Governance Statement
- c) the Accounting Statements
- d) an analysis of any significant year on year variances
- e) a bank reconciliation as at 31 March 2023
- f) details of the arrangements for the exercise of public rights
- g) any other information that the auditor has specifically requested

Before 1 July 2023

The authority publishes:

- a) the Annual Internal Audit Report (recommended but not mandatory)
- b) the Annual Governance Statement
- c) the Accounting Statements
- d) a declaration that the accounts are as yet unaudited
- e) details of the arrangements for the exercise of public rights
- f) the name and address of the External Auditor

Before 1 October 2023

The authority publishes:

- a) notice of the conclusion of the audit
- b) the Annual Governance Statement (including any amendments as a result of the limited assurance review)
- c) the Accounting Statements (including any amendments as a result of the limited assurance review)
- d) the External Auditor Report and Certificate

**Kendal Town Council****Risk Assessment Review 2023**

The council's audit and governance regime requires that it reviews its risk management procedures on a yearly basis. This assessment is to be next reviewed by the Audit, Grants and Charities Committee at its meeting in January 2024.

The format below follows a matrix developed by the Joint Practitioners Advisory Group (JPAG). Rather than overwhelm councillors with the minutiae of individual process-based risk assessments, it takes a much broader view of the concept of risk, and challenges the council to demonstrate that it is identifying and mitigating risk through its policies and procedures. It includes a list of areas where the Council is assisted in this challenge by its internal auditor. In this context the internal auditor plays the vital role of a critical friend.

**Areas where we use insurance to help us manage risks**

- The protection of physical assets
- The risk of damage to third party property or individuals as a consequence of the council providing services or amenities to the public
- Loss of cash through theft or dishonesty
- Legal liability as a consequence of asset ownership

<b>Internal controls</b>	<b>Action by Kendal Town Council</b>
Maintaining an up-to-date asset register	Asset register being continuously reviewed and updated.
Fidelity guarantee	Insurance reviewed annually to ensure adequate provision
Regular maintenance arrangements for physical assets	Officers' workload monitored. Programme of work scheduled. Christmas lighting procedures under review. Allotment inspection and maintenance procedures monitored and new software enabled. Register and review of other physical assets ongoing.
Annual review of risk and adequacy of insurance cover by RFO and AGC Committee	Ensure risk is continually monitored by officers, and the process is overseen by the appropriate committee.
Ensure robustness of insurance provider	Monitor and take advice from CALC
Vehicle maintenance and insurance	Reviewed annually with regular inspections. Policy to be reviewed again Summer 2023.
<b>Internal Audit Assurance</b>	
Review internal controls by internal auditor and Audit, Grants and Charities Committee	Internal Auditor to cover
Review management arrangements for insurance	Internal Auditor to cover
Spot test specific internal controls	Internal Auditor to cover



## Areas where we can work with others to manage risk

### Examples of Risk

- Security of vulnerable buildings, amenities or equipment
- Maintenance of vulnerable buildings, amenities or equipment
- Banking arrangements
- Ad hoc provision of amenities
- Quality assurance of Professional services

Internal Controls	Action by Kendal Town Council
Standing orders and financial regulations dealing with award of contracts and purchase of capital equipment	Standing Orders and Financial Regulations adopted specifying process. New Financial regulations under reviewed in 2021-22 in line with latest model, now require adopting.
Regular reporting on performance by suppliers/providers/contractors	Identify suppliers and bring to council where necessary
Annual review of contracts	Appropriate committee to schedule in meetings where required
Clear statements of management responsibility for each service	Clerk to ensure. Policies reviewed in 2022, now under review for new delivery plan in 2023.
Regular scrutiny of performance against targets	Some existing processes in place, however whole process now requires review against new plan
Adoption of and adherence to codes of practice for procurement and investment	Updated Financial regulations to be adopted. To be reviewed to ensure they match current best practice and statutory requirements.
Arrangements to detect and deter fraud and corruption	Review of payment, authorisation and reporting arrangements carried out 2021. IA to comment on process and additional reviews. Review again in Autumn 2023.
Regular bank reconciliation, independently viewed	Appropriate committee oversees. Consider additional reconciliation observer 2022. IA to comment on process. Include in review Autumn 2023
<b>Internal audit assurance</b>	
Review of internal controls in place and their documentation	IA to report to appropriate committee

## Areas where we can self-manage risk

Internal Controls	Action by Kendal Town Council
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	Systems altered during pandemic. System reviewed 2021, and additional review

	required. This now requires attention in Spring 2023.
Recording in minutes the precise powers under which expenditure is being approved.	System reviewed 2022 with new staffing arrangements. Requires re-affirmation following new council implementation plan, Summer 2023
Regular returns to HMRC	Salary system subject to periodic checks with payroll supplier
Contracts for all staff, annually reviewed by the council	To be reviewed annually for changes from 2021. Report to appropriate committee.
Systems for recording any relevant changes in legislation	Clerk reviews and reports to appropriate committee
Regular VAT analysis	Finance Officer oversees this. Reviewed in 2022. To re-assess in Autumn 2023
Training of RFO and finance staff in VAT and taxation issues	Some carried out in 2021. Reviewed in 2022, with new Finance System. Wider training for councillors and staff proposed Spring 2023
Regular budget monitoring statements	Ongoing improvements in 2022, though more work to be done, following budget process for 23-24.
Procedures for monitoring grants or loans made or received	Whole system reviewed in 2021. Ongoing improvements require implementation
Minutes properly numbered and paginated with a master copy in safe keeping.	Master copy to be kept in locked metal cupboard. Reviewed 2022, with proper practices restored after premises changes and Covid. .
Documented procedures to deal with enquiries from the public.	To be reviewed in Autumn 2023.
Documented procedures to deal with responses to consultation requests.	To be reviewed in Autumn 2023
Monitoring arrangements for Local Councils Award scheme.	To be reviewed in 2023-24
Documented procedures for document receipt, circulation handling and filing.	GDPR and document storage reviewed in 2022-23, after move to new offices. Process now needs codifying
Procedures for recording and monitoring members' interests and gifts and hospitality.	Reviewed in 2021-22. To be reviewed again 2023-24
Adoption of code of conduct for members	New Code and legislation reviewed 2021/22- 2022/23 and adopted as required.
Safe operating practices of staff/volunteers and participants in Events	Clerk to ensure proper risk management and training for all staff. Training to be reviewed continuously, at least annually.

	Records to be kept. Operational staff IOSH trained as appropriate by 2022.
Safe operating of events	Risk management policies to be implemented at outset. Officers to be trained to appropriate IOSH level.
Safe operating and maintenance of public spaces, including aspects of tree management and building management.	Staff to be trained to appropriate level. Regular inspection regime with records of inspections logged. Policy reviewed 2021. Continuous improvement culture adopted, but system requires consistent reinforcement
Safeguarding of young people and adults at risk who interact with the council	Safeguarding policies reviewed 2021 Appropriate training where required. Continuous review.
Safe working practices for staff inside and outside.	Regular assessments of working environment, fire and other risks, COSHH, effective PPE, lone working, work station safety, vehicle use, building safety. Risk assessment system in place for most activities. Dynamic risk assessment where appropriate.
Safe working in the context of Coronavirus or other pandemics	Regular and thorough review of government, PHE specialist sector and NHS guidelines for all activities. Adopt and adapt as required.
<b>Internal Audit Assurance</b>	
Review of internal controls in place and their documentation	IA to note and include in report to council
Review of minutes to ensure legal powers in place, recorded and correctly applied.	IA to note and include in report to council
Testing of income and expenditure from minutes to cashbook, from bank statements to cash book, from minutes to statements etc including petty cash transactions	IA to note and include in report to council
Review and testing of arrangements to prevent and detect fraud and corruption	IA to note and include in report to council
Testing of disclosures	IA to note and include in report to council
Testing of specific internal controls and reporting findings to management.	IA to note and include in report to council

10 March 2023