



Kington Town Council

Email: clerk@kingtontowncouncil.gov.uk

Web site: www.kingtontowncouncil.gov.uk

Members of the Finance & General Purposes Committee you are hereby summoned to attend a meeting of the

Finance and General Purposes Committee

On Monday 18th March 2024 commencing at 7.00pm

At

The Old Police Station, Market Hall Street, Kington

Committee Members:

Mayor Cllr. E. Banks, Deputy Mayor Cllr. P. Sell, Cllrs R. Banks, B. Bishop, T. Bounds, A. Dixon, M. Fitton, J. Gardner, E. Rolls, M. Woolford, & R. Warne

for the purpose of transacting the following business

AGENDA

1. To elect a Chair for the meeting
2. To note apologies, declarations of interest and requests for dispensation
3. Minutes
 - a) To agree Minutes of the Finance Committee meeting held on [23rd October 2023](#)
 - b) To agree Minutes of the Personnel Committee meeting held on [21st November 2022](#)
 - c) To agree Minutes of the Services Committee meeting held on [18th September 2023](#)
4. To consider Committee terms of reference and agree any changes required
5. To consider committee meeting structure going forward
6. Financial Matters
 - a) To note financial report for the year to 29th February 2024
 - b) To note and confirm bank reconciliations for the period to 29th February 2024
 - c) To recommend movement on earmarked reserves for year end
 - d) To review annual statement of internal control
 - e) To review annual risk assessment
 - f) To review asset register and note any issues arising there from
 - g) Update on CCLA account opening
7. General Purposes
 - a) Buildings currently occupied by the Town Council and such other buildings that can be determined as Community Assets:
 - i. Update on repairs and maintenance of the Market Hall
 - ii. Update on licence to occupy the Market Hall for markets and other community events

- b) Provision for young people
- c) Tourism and Tourist Information Centre
- d) Arts, culture and museum provision
- e) Social care, support services, talk community and information and advice provision
- f) Markets
- 8. Personnel Matters**
 - a) Staffing Review
 - i. Town Council
 - ii. Recreation Ground
 - b) Staff Appraisals
- 9. Items for the next agenda**
- 10. Date of next meeting**

Issued on, by:
Liz Kelso, Town Clerk
13.3.2024



Kington Town Council

The Old Police Station, Market Hall Street, Kington, HR5 3DP

Telephone 01544 239098 or mobile 0.7483 914485

email: clerk@kingtontowncouncil.gov.uk

Minutes of the Finance & General Purposes Committee Meeting on Monday 23rd October 2023 at the Old Police Station, Kington

PRESENT

IN ATTENDANCE

Cllr. R. Banks - Chair

Cllr. E. Banks

Cllr. M. Fitton

Cllr. E. Rolls

Cllr. M. Woolford

Liz Kelso – Town Clerk

Agenda Item

- | | | |
|------------------------|----|---|
| F&GP 031-23 | 1. | Apologies, declarations of interest and requests for dispensation
Apologies were noted from Cllrs. P. Sell, T. Bounds and R. Warne. There were no declarations of interest and no requests for dispensation. |
| F&GP 032-23 | 2. | Minutes of the previous meeting
The minutes of the meeting held on 17 th July 2023 were approved and the Chairman authorised to sign as a true record of proceedings at that meeting. |
| F&GP 033-23 | 3 | Quarterly budget report for period to 30.9.2023
The quarterly budget report for the period to 30.9.2023 was noted with no queries raised and expenditure largely in line with expectations. It was noted that cash balances are higher than might be expected due to expected expenditure relating to the acquisition of Crooked Well meadow and repairs and maintenance for the Recreation Ground. |
| F&GP 034-23 | 4 | Financial examiner report for the quarter ended 30.9.2023
This report was not yet available but members noted the report from the Financial Examiner for the period to 30.6.2023 which raised no significant issues. |
| F&GP 035-23 | 5 | Internal Auditor Appointment
It was agreed to recommend to full council that Mulberry & Co. be reappointed internal auditors for the Town Council for a further year. |
| F&GP 036-23 | 6 | To consider interim internal audit for the current year
After due consideration it was agreed not to request an interim internal audit for the current year. |

- F&GP 037-23** 7 **Management of cash balances – Update on opening of CCLA account**
It was noted that the CCLA account, as authorised at the full council meeting earlier this month, had not yet been opened.
- F&GP 038-23** 8 **2024-5 Budget**
It was agreed that all councillors be requested to consider budget lines at the November full council meeting with amendments and suggestions to the Clerk for inclusion in a draft budget for consideration and agreement at the January meeting.
- F&GP 039-23** 9 **Items for the next agenda**
The following items were raised for the next agenda:
- Financial examiners report for period to 30.9.2023
 - Financial Plan for green spaces management
 - 2024-5 draft budget and precept request
- F&GP 040-23** 10 **Date of the next meeting**
It was agreed that the next meeting of the F&GP Committee will take place on Monday 18th December 2023 at 5.00pm in the Old Police Station, Market Hall Street.
- There being no further business, the meeting was declared closed.

Chairman

Date: _____

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Minutes of the Personnel Committee Meeting

held on 21st November 2022
at The Old Police Station, Market Hall Street, Kington

Present	In attendance
Cllr. E. Banks	Liz Kelso - Clerk
Cllr. R. Banks	Ruth Robinson – Assistant Clerk
Cllr. M. Fitton	
Cllr. E. Rolls	
Cllr. D. Redmayne	
Cllr. R. Warne	

Min Ref.	Agenda item	
Per 025-22	1	Apologies, declarations of interest and requests for dispensation Apologies were noted from Cllrs. B. Macleod-Needs and R. Widdowson. There were no declarations of interest and no requests for dispensation.
Per 026-22	2	Minutes of the previous meeting The Minutes of the meeting held on 18 th July 2022 were confirmed and the Chairman authorised to sign the Minutes as a true record of proceedings at that meeting.
Per 027-22	3	Exclusion of the public It was agreed that due to the confidential nature of the business of the next five agenda items including personal information that members of the public be excluded from the following agenda items in accordance with the provisions of the Public Bodies (Admission to Meetings) Act 1960(3).
Per 028-22	4	Appointment of Assistant Town Clerk Following the successful completion of a 13 week probationary period, it was agreed that the committee recommends to Full Council that Ruth Robinson be confirmed as Assistant Clerk.
Per 029-22	5	Clerk's Appraisal The completion of the Clerk's appraisal was noted with several of the action points already in hand.

- Per 030-22 6 Amendment to Staff Contracts and Job Description**
It was noted that during the Clerk's appraisal that some contractual terms were out of date following changes in legislation, the NALC standard terms and conditions and/or agreement of the town council. It was therefore resolved that the contract document be amended to reflect applicable terms and conditions as at the current time and that this be put to full council for agreement.
- Members noted that staff contracts refer to policies that are to be referred to the Scrutiny Committee for review/updating.
- Per 031-22 7 Staff Pensions**
Members noted the report on the provision of a pension scheme for staff, considering the options between the Local Government Pension Scheme and a contribution based scheme such as that offered by NEST. After due consideration and in particular noting the funding implications and potential liabilities for a small town council which might arise from the Local Government Pension Scheme, it was resolved to recommend to the Town Council that a contribution based scheme offered through NEST should be adopted for Town Council and Recreation Ground Trust staff. It was further agreed to recommend that the employer contribution for both the Town Council and Recreation Ground Trust should be set to match the contribution of the employee, i.e. currently 5% of eligible earnings.
- Per 032-22 8 Staffing arrangements for Kington Recreation Ground Trust**
It was agreed to defer this agenda item to the next meeting.
- Per 033-22 6 Date and time of next meeting**
The date and time of the next meeting will be confirmed.

Chair

Date: _____

- h) **Leisure Centre**
There was nothing to report under this agenda item although it was unclear who the trustees of the Leisure Centre Trust are.
- i) **LHS Foundation**
There was nothing to report under this agenda item. The next meeting of the Foundation is scheduled for next month.
- j) **Educational provision**
There was nothing further to report under this agenda item.
- k) **Markets**
Members noted that the current proposals for the Licence to Occupy the Market Hall under discussion with Herefordshire Council might involve some operational changes for the market, particularly with regard to storage of goods.

Serv 013-23

- 7 **Date of next meeting and items for the next agenda**
The next meeting is scheduled for Monday 20th November at 6.30pm or on the rising of the Planning Committee, whichever is later.

There being no further business, the Chairman declared the meeting closed.

Signed
Chair of Services Committee

Date

5 **Agenda standing items**

a) **Buildings currently occupied by the Town Council and such other buildings that can be determined as Community Assets**

Members noted that following queries raised on the draft licence to occupy the Market Hall, Herefordshire Council are supportive of finding a mutually beneficial arrangement whereby community use of the Market Hall can be facilitated. Details will need to be discussed and may require the town council to take on responsibility for taking bookings for the Market Hall. It was clear that Herefordshire Council expect costs of maintaining the building to be borne by users but charges are currently estimated to be relatively low. A further report will be made to the next full council meeting.

b) **Public Conveniences**

It was nothing to report on this agenda item

c) **Provision for young people**

There was nothing to report on this agenda item although members asked if the Turning Point drop in sessions, identified during the presentation from Turning Point at the last meeting, had started. A report from Turning Point will be requested for the next meeting.

d) **Tourism and Tourist Information Centre**

Cllr. E. Banks has been discussing the future of tourism and the tourist information centre with the Herefordshire BID with staff from the BID attending a drop in session for local businesses every two weeks in Kington.

The social media support for the tourist information centre has now stopped. Visitor numbers to the TIC have remained steady this year.

e) **Arts, Culture and Museum Provision**

Members noted that events are taking place over the Big Draw weekend shortly at various locations.

f) **Social care, support services and information and advice provision**

The next meeting of the Community Forum will be held next month at the Lion Café.

Members were concerned to hear of the difficulty in accessing mental health support in Kington by young people. This will be raised with the representative from the Surgery when they attend.

g) **Health Provision and Care**

A representative from the Surgery had agreed to attend the meeting for this agenda item but did not do so. This item will be deferred to the next meeting.



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Minutes of the Services Committee Meeting

held on Monday 18th September 2023

at the Old Police Station, Market Hall Street, Kington

PRESENT

Cllr. E. Banks
Cllr. A. Dixon
Cllr. J. Gardner
Cllr. K. Greig
Cllr. M. Widdowson – In the Chair

IN ATTENDANCE

Liz Kelso – Town Clerk
Ruth Robinson – Assistant Clerk

Karel Bretveld – Age UK

	<u>Agenda item</u>	<u>Actions</u>
Serv 008-23	1	Apologies, declarations of interest and requests for dispensation Apologies were noted from Cllrs. R. Banks. M. Fitton & P. Sell. There were no declarations of interest or requests for dispensation.
Serv 009-23	2	Minutes of the meeting held on 17th July 2023 It was agreed that the Minutes of the meeting held on 17 th July 2023 which had been previously circulated, be signed by the Chairman as a true record of proceedings at that meeting.
Serv 010-23	3	Collaborative working with Kington Medical Practice This item was deferred to the next meeting.
Serv 011-23	4	Services for older residents – Age UK Members noted with thanks a presentation from Age UK about services available for older residents in Kington and plans for future support. Advice and guidance services, drop in sessions, a foot clinic, handyman and gardening support and help with benefits were some of the areas where additional support was considered relevant. Ensuring residents are aware of the support available was also discussed and considered particularly important.



Kington Town Council

Finance, Personnel and General Purposes Committee

The Finance, Personnel and General Purposes Committee is a committee of Kington Town Council and shall operate within the terms of reference set by the Full Council.

MEMBERSHIP

1. Membership of the Planning Committee will be a minimum *of* 7 (seven) Councillors and a maximum of 10 (ten) councillors, including ex officio the Mayor and Deputy Mayor(s), and with other members to be appointed each year by the Town Council at its annual meeting. Full Council may, if it so wishes, appoint additional members during the year by resolution of the Council.
2. The quorum for the Committee will be 5 (five).
3. The Chair and vice Chair will be elected at the first meeting of the Committee after Kington Town Council annual meeting.
4. All Councillors may attend and contribute to the meeting, but only those members appointed to the Committee by the Council may vote on resolutions.

OPERATIONS

5. The Committee will act in accordance with the Standing Orders and Financial Regulations adopted annually at the Kington Town Council Annual Meeting, the Ethical and Environmental Policy and such other policies and procedures of the Town Council as are relevant to the subject under discussion.
6. The Finance, Personnel and General Purposes Committee will meet bi-monthly, or at such other times as may be required to discuss and recommend to the Council on urgent items of business within its remit.
7. The Clerk and/or Responsible Financial Officer (if different) will undertake any correspondence required.

8. The agenda will be published, with items to be discussed listed and any supporting papers, no later than 3 clear working days in advance of the meeting.
9. Minutes will be taken and distributed with Kington Town Council (KTC) papers and agreed at the next Committee meeting.
10. Members of the Committee may vote on resolutions put to the committee.
11. All meetings of the Committee shall be open to the public, except that the Committee may resolve to exclude the press and the public to deal with confidential items as permitted by legislation. For the avoidance of doubt, councillors who attend meetings of the Finance, Personnel and General Purposes Committee but are not members of the committee are considered to be members of the public and must leave the meeting in the event that the meeting resolves to exclude the press and public for any agenda item.

DELEGATED POWERS AND RESPONSIBILITIES

12. The Finance, Personnel and General Purposes Committee will have such delegated powers as are conferred by resolution of full Council from time to time.
13. The Committee is authorised to set up task and finish groups/advisory groups as it may wish from time to time in order to support its functions except that such task and finish groups/advisory groups are only authorised to report back to the Committee and may not commit the Town Council or the Committee to any act or expenditure or carry out any functions that have not been delegated to the Committee by Full Council.
14. The Committee has the following delegated powers and responsibilities:
 - a) To prepare and recommend to full council:
 - The annual budget for the Council
 - Recommendations for the Precept
 - b) To monitor income and expenditure of the Town Council in relation to the approved budget set by the Town Council and report significant variances to the Town Council and/or make recommendations to Full Council as deemed appropriate
 - c) To consider the effectiveness of the Internal Audit processes and make recommendations to Full Council for the appointment of the Internal Auditor
 - d) To appoint a councillor who is not a member of the Committee to monitor the Town Council bank accounts against the cash book and to report on findings to the Committee
 - e) To oversee the preparation of the Annual Governance and Accounting Return and supporting documents with a view to making a recommendation to Full Council

- f) To consider the reports from the Internal Auditor and make recommendations as required to Full Council
- g) To oversee the management of the period for electors rights to view the accounts and supporting documents for the Town Council
- h) To oversee the management of cash balances of the Town Council in accordance with any appropriate investment policy in effect from time to time or as resolved by the Town Council
- i) To monitor and oversee all employment issues relevant to permanent, temporary, full and part time staff and such casual staff as may be employed by the Town Council from time to time, to include but not be limited to:
 - Reviewing staffing structure to best meet the needs of the Council
 - Reviewing staff working conditions including wellbeing, health and safety at work, salary structures
 - To set up and appoint sub-committees to respond to grievance or disciplinary issues in accordance with the relevant policies and procedures of the town council
- j) To periodically review employment policies and procedures, including health and safety policies and procedures to ensure they are up to date and relevant to the Town Council and make such recommendations as may be appropriate for any changes.
- k) To manage the processes for the appointment of new staff with a view to making recommendations for appointment to Full Council. This may include undertaking interviews of candidates in accordance with policies and procedures if delegated authority to do so by Full Council.
- l) To review issues relating to the following matters and report relevant issues to the Town Council as the committee feels relevant:
 - Buildings occupied by the Town Council and such other buildings that can be determined as Community Assets
 - Provision of public conveniences
 - Youth provision within the town
 - Tourism and matters relating to the Tourist Information Centre
 - Arts, culture and museum provision
 - Social care, support services and information and advice provision
 - Health provision and care
- m) The Committee is authorised to liaise with and discuss with relevant and appropriate outside bodies such issues as arise in relation to its interests, with the proviso that:
 - Such discussions are reported on to the Town Council

- Such discussions do not include any commitments on behalf of the town Council beyond any delegated powers that may be accorded to the Committee by the Town Council
- Such discussions pay due regard to any confidential issues identified by the Town Council

Detailed Receipts & Payments by Budget Heading 29/02/2024

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>General Income</u>					
Precept	117,500	117,500	0		
Interest Received	1,253	0	(1,253)		
Income from markets	922	1,000	78		
General Income :- Receipts	<u>119,676</u>	<u>118,500</u>	<u>(1,176)</u>		
Net Receipts	<u>119,676</u>	<u>118,500</u>	<u>(1,176)</u>		
<u>Administration</u>					
Staff Salary	36,727	33,000	(3,727)		(3,727)
PAYE and NI	10,603	15,000	4,397		4,397
Pension	0	700	700		700
Staff Mileage & Benefits	0	50	50		50
Training	843	450	(393)		(393)
Mayor's Allowance	0	1,000	1,000		1,000
Bank Charges	167	200	34		34
Audit Fees	880	1,200	320		320
Asset Transfer/Legal	354	0	(354)		(354)
Subscriptions & Memberships	373	0	(373)		(373)
Insurance	4,739	5,500	761		761
Stationery	310	600	290		290
Printing & Copying	1,173	1,200	27		27
Postage	12	150	138		138
Telephone & Broadband	1,389	1,500	111		111
Website	194	400	207		207
IT	919	750	(169)		(169)
Grants Paid	927	5,000	4,073		4,073
Elections	223	4,400	4,177		4,177
Office Rent	2,090	3,000	910		910
Office Costs	1,106	4,750	3,644		3,644
TIC	2,500	2,500	0		0
Maintenance	0	1,000	1,000		1,000
Markets Running Costs	0	500	500		500
War Memorial	2,795	5,000	2,205		2,205
Equipment Purchase KTC	254	500	246		246
Sundries	435	50	(385)		(385)
Administration :- Indirect Payments	<u>69,011</u>	<u>88,400</u>	<u>19,389</u>	<u>0</u>	<u>19,389</u>
Net Payments	<u>(69,011)</u>	<u>(88,400)</u>	<u>(19,389)</u>		
plus Transfer from EMR	2,795				
Movement to/(from) Gen Reserve	<u>(66,216)</u>				

Detailed Receipts & Payments by Budget Heading 29/02/2024

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>Recreation Ground</u>					
Rec Ground Salary Support	4,000	5,000	1,000		1,000
Maintenance	7,763	3,000	(4,763)		(4,763)
Rec Running Costs	1,436	3,000	1,564		1,564
Rec Cottage	2,895	45,000	42,105		42,105
Grass Cutting	1,535	6,000	4,465		4,465
Equipment Purchase	0	5,000	5,000		5,000
Recreation Ground :- Indirect Payments	17,628	67,000	49,372	0	49,372
Net Payments	(17,628)	(67,000)	(49,372)		
<u>Churchyard</u>					
Maintenance	5,745	2,000	(3,745)		(3,745)
Grass Cutting	1,650	2,500	850		850
Churchyard :- Indirect Payments	7,395	4,500	(2,895)	0	(2,895)
Net Payments	(7,395)	(4,500)	2,895		
<u>Projects</u>					
Christmas Decorations	11,845	13,000	1,155		1,155
Festivals Marketing	1,744	0	(1,744)		(1,744)
Kington in Bloom	5,236	5,500	264		264
Armed Forces DAY	0	1,500	1,500		1,500
Projects :- Indirect Payments	18,825	20,000	1,175	0	1,175
Net Payments	(18,825)	(20,000)	(1,175)		
<u>VAT Data</u>					
VAT on Receipts	8,270	0	(8,270)		
VAT Data :- Receipts	8,270	0	(8,270)		
VAT on Payments	6,746	0	(6,746)		(6,746)
VAT Data :- Indirect Payments	6,746	0	(6,746)	0	(6,746)
Net Receipts over Payments	1,524	0	(1,524)		
Grand Totals:- Receipts	127,945	118,500	(9,445)		
Payments	119,605	179,900	60,295	0	60,295
Net Receipts over Payments	8,340	(61,400)	(69,740)		
plus Transfer from EMR	2,795				
Movement to/(from) Gen Reserve	11,135				

Kington Town Council
Annual Budget - By Centre

<u>2022-23</u>			<u>2023-24</u>					<u>2024-25</u>			
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
100	General Income										
1076	117,500	117,500	0	0	117,500	0	117,500	117,500	125,000	0	0
1090	0	659	0	0	0	0	0	1,253	3,000	0	0
1100	20,000	18,956	0	0	0	0	0	0	0	0	0
1200	2,000	1,890	0	0	1,000	0	1,000	922	1,000	0	0
1990	0	30	0	0	0	0	0	0	0	0	0
	139,500	139,035	0	0	118,500	0	118,500	119,676	129,000	0	0
	139,500	139,035			118,500		118,500	119,676	129,000		
110	Administration										
4000	35,000	32,042	0	0	33,000	0	33,000	36,727	45,000	0	0
4030	12,000	12,222	0	0	15,000	0	15,000	10,603	10,000	0	0
4040	8,000	0	0	0	700	0	700	0	0	0	0
4050	0	32	0	0	50	0	50	0	50	0	0
4080	50	0	0	0	450	0	450	843	300	0	0
4090	1,000	0	0	0	1,000	0	1,000	0	1,000	0	0
4100	200	216	0	0	200	0	200	167	250	0	0
4110	800	890	0	0	1,200	0	1,200	880	950	0	0
4120	500	0	0	0	0	0	0	354	3,000	0	0
4130	400	226	0	0	0	0	0	373	400	0	0
4140	5,000	4,395	0	0	5,500	0	5,500	4,739	6,000	0	0
4150	300	334	0	0	600	0	600	310	500	0	0
4155	1,000	1,508	0	0	1,200	0	1,200	1,173	1,200	0	0
4160	300	128	0	0	150	0	150	12	150	0	0

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Kington Town Council
Annual Budget - By Centre

	<u>2022-23</u>		<u>2023-24</u>					<u>2024-25</u>			
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4170 Telephone & Broadband	1,200	1,365	0	0	1,500	0	1,500	1,389	1,200	0	0
4180 Website	350	0	0	0	400	0	400	194	200	0	0
4190 IT	500	1,249	0	0	750	0	750	919	800	0	0
4210 Grants Paid	5,000	4,048	0	0	5,000	0	5,000	927	5,000	0	0
4220 COVID Response	1,000	2,425	0	0	0	0	0	0	0	0	0
4230 Elections	500	0	0	0	200	4,200	4,400	223	0	1,000	0
4240 Office Rent	2,400	2,280	0	0	3,000	0	3,000	2,090	3,000	0	0
4245 Office Costs	1,500	3,412	0	0	4,750	0	4,750	1,106	1,000	0	0
4250 TIC	2,500	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
4260 Maintenance	500	0	0	0	1,000	0	1,000	0	500	0	0
4310 Markets Running Costs	500	0	0	0	500	0	500	0	500	0	0
4320 War Memorial	5,000	0	0	0	0	5,000	5,000	2,795	0	1,000	0
4415 Equipment Purchase KTC	1,000	38	0	0	500	0	500	254	0	500	0
4990 Sundries	100	0	0	0	50	0	50	435	100	0	0
	86,600	69,309	0	0	79,200	9,200	88,400	69,011	83,600	2,500	0
6000	0	0	0	0	0	0	0	2,795	0	0	0
	(86,600)	(69,309)			(79,200)		(88,400)	(66,216)	(83,600)		
130 Recreation Ground											
4035 Rec Ground Salary Support	4,000	4,000	0	0	5,000	0	5,000	4,000	7,000	0	0
4260 Maintenance	2,500	1,992	0	0	3,000	0	3,000	7,763	0	30,000	0
4265 Rec Running Costs	2,000	1,692	0	0	3,000	0	3,000	1,436	4,000	0	0
4300 Rec Cottage	40,000	1,615	0	0	0	45,000	45,000	2,895	0	48,000	0
4400 Grass Cutting	2,000	2,042	0	0	6,000	0	6,000	1,535	5,000	0	0
4410 Equipment Purchase	0	9,712	0	0	5,000	0	5,000	0	0	0	0

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Kington Town Council
Annual Budget - By Centre

2022-23			2023-24					2024-25			
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
6000	Overhead Expenditure	50,500	21,053	0	22,000	45,000	67,000	17,628	16,000	78,000	0
	plus Transfer from EMR	0	11,327	0	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(50,500)	(9,726)		(22,000)		(67,000)	(17,628)	(16,000)		
140	Churchvard										
4260	Maintenance	3,000	0	0	2,000	0	2,000	5,745	5,000	0	0
4400	Grass Cutting	2,000	1,500	0	2,500	0	2,500	1,650	3,000	0	0
	Overhead Expenditure	5,000	1,500	0	4,500	0	4,500	7,395	8,000	0	0
	Movement to/(from) Gen Reserve	(5,000)	(1,500)		(4,500)		(4,500)	(7,395)	(8,000)		
150	Proiects										
4500	Christmas Decorations	15,000	6,368	0	3,000	10,000	13,000	11,845	15,000	0	0
4505	Festivals Marketing	0	0	0	0	0	0	1,744	2,500	0	0
4510	Kington in Bloom	12,500	12,265	0	5,500	0	5,500	5,236	6,000	0	0
4515	GPV - Map Project	5,000	2,998	0	0	0	0	0	0	0	0
4520	Armed Forces D'AY	1,000	0	0	0	1,500	1,500	0	0	0	0
4525	GPV - Shop Front Grants	75,000	89,338	0	0	0	0	0	0	0	0
4530	Platinum Jubilee/Coronation	1,000	500	0	0	0	0	0	0	0	0
4535	Festivals	0	2,493	0	0	0	0	0	0	0	0
6000	Overhead Expenditure	109,500	113,961	0	8,500	11,500	20,000	18,825	23,500	0	0
	plus Transfer from EMR	0	96,361	0	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(109,500)	(17,600)		(8,500)		(20,000)	(18,825)	(23,500)		
999	VAT Data										
115	VAT on Receipts	0	6,977	0	0	0	0	8,270	0	0	0

Continued on next page

Kington Town Council
Annual Budget - By Centre

	<u>2022-23</u>		<u>2023-24</u>					<u>2024-25</u>			
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
			0	0	0	0	0	8,270	0	0	0
Total Income	0	6,977									
	0	8,270	0	0	0	0	0	6,746	0	0	0
515 VAT on Payments											
Overhead Expenditure	0	8,270	0	0	0	0	0	6,746	0	0	0
Movement to/(from) Gen Reserve	0	(1,292)			0		0	1,524	0		
Total Budget Income	139,500	146,013	0	0	118,500	0	118,500	127,945	129,000	0	0
Expenditure	251,600	214,093	0	0	114,200	65,700	179,900	119,605	131,100	80,500	0
Net Income over Expenditure	-112,100	-68,080	0	0	4,300	-65,700	-61,400	8,340	-2,100	-80,500	0
plus Transfer from EMR	0	107,688	0	0	0	0	0	2,795	0	0	0
Movement to/(from) Gen Reserve	(112,100)	39,607			4,300		(61,400)	11,135	(2,100)		

Bank Statement Account Name (s)	Statement Date	Page	Balances
Current A/c	29/02/2024	169	123,772.23
			123,772.23
Unpresented Payments (Minus)		Amount	
		0.00	0.00
			123,772.23
Unpresented Receipts (Plus)			
		0.00	0.00
			123,772.23
		Balance per Cash Book is :-	123,772.23
		Difference is :-	0.00

Signatory 1:

Name Signed Date

Signatory 2:

Name Signed Date

Date: 06/03/2024

Kington Town Council

Page 1

Time: 14:24

**Bank Reconciliation Statement as at 31/12/2023
for Cashbook 3 - Unity Trust 4143**

User: LKELSO

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Unity Trust	31/12/2023	79	65,593.26
			<u>65,593.26</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			65,593.26
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			65,593.26
		Balance per Cash Book is :-	65,593.26
		Difference is :-	0.00

Signatory 1:

Name Signed Date

Signatory 2:

Name Signed Date

Date: 06/03/2024

Kington Town Council

Page 1

Time: 14:18

User: LKELSO

**Bank Reconciliation Statement as at 31/12/2023
for Cashbook 2 - Unity Trust 5108**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Unity Trust 5108	31/12/2023	146	2,100.73
			<u>2,100.73</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			2,100.73
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			2,100.73
		Balance per Cash Book is :-	2,100.73
		Difference is :-	0.00

Signatory 1:

Name Signed Date

Signatory 2:

Name Signed Date

Earmarked Reserves

Account	Opening Balance	Net Transfers	Closing Balance
320 EMR Recreation Ground	63,465.00		63,465.00
325 EMR Projects - War Memorial	5,000.00	-2,795.00	2,205.00
330 EMR Projects - Christmas Light	3,893.53		3,893.53
335 EMR Projects - Churchyard	2,500.00		2,500.00
340 EMR Projects - Shop Fronts	1.50		1.50
345 EMR Projects - Map	2,002.50		2,002.50
350 EMR Projects - Planters	235.00		235.00
355 EMR - Green Spaces Grant	288.37		288.37
360 EMR - Festivals Grant	6.60		6.60
	77,392.50	-2,795.00	74,597.50



KINGTON TOWN COUNCIL Statement of Internal Control 2023-4

Background

The Accounts and Audit Regulations 2015, as amended, requires that the Council must ensure that it has a sound system of internal control which ensures that the financial management of the council:

- Facilitates the effective exercise of its functions and the achievement of its aims and objectives
- Ensures that the financial and operational management of the council is effective
- Includes the effective arrangements for the management of risk

Local Councils are required to review the effectiveness of the internal control system at least once a year.

Internal Control Environment

The Town Council

- The Town Council consists of 15 town councillors and meets monthly to approve all payments, and to receive reports and recommendations from committees
- The Town Council has appointed a number of committees, with clear terms of reference, which consider aspects of the day to day business of the council, including a Finance and General Purposes Committee which has specific responsibilities for financial matters relating to the operation of the Town Council.
- The Town Council has adopted Standing Orders, Financial Regulations and other policies in accordance with recommended practice and reviews this annually.
- The Town Council operates under General Power of Competence

Town Clerk/Responsible Financial Officer

- The Council has appointed a Clerk to the Council who acts as the Council's advisor and administrator. The Clerk is the Council's responsible Financial Officer and is responsible for administering the Council's finances.
- The Clerk is responsible for the day-to-day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also ensures that the Council's procedures, control systems and policies are adhered to

Internal Auditor

- The Town Council has appointed an independent internal auditor who is responsible for reporting to the Town Council on an annual basis
- The Internal Audit report includes a review of systems and procedures, adherence to regulations, compliance with accounting standards and review of risks and contributes to the Annual Governance Statement and Accounting Return of the Town Council.
- At least every three years or as frequently as is felt appropriate, the Finance & General Purposes Committee will review the effectiveness of the Internal Audit process and report this to Full Council
- At least every three years or as frequently as is felt appropriate, the Finance & General Purposes Committee will review the appointment of the Internal Auditor and make recommendations to Full Council
- The appointment or re-appointment of the internal auditor will be agreed on an annual basis

External Audit

- In accordance with the Accounts and Audit Regulations, the external auditor for the region is appointed nationally and for the current year is PKF Littlejohn.
- As a Town Council with a turnover in excess of £25,000 for the year, the Town Council is required to submit an Annual Governance and Accounting Return relating to the financial year ending 31st March in a prescribed format to external auditors for review, no later than 30th June.
- Matters raised by the external auditors must be reviewed by the Town Council each year and the report of the external auditor must be published on the Town Council's website.

Exercise of Electors Rights

- Each year local electors have the right to inspect the accounts and all documents relating to those accounts, including contracts, work orders, reports etc. and to raise any issues thereon with the external auditors during a period of 30 working days which includes the first ten days of July.
- Confirmation of the arrangements for the exercise of electors rights must be published on the Town Council's notice boards and website no later than one day before the start of the specified period.

Internal Control Measures

Accounting records

- All accounting records, cash books, etc. are kept electronically using RBS Alpha Software system.
- Payments are uploaded to the cash book on a monthly basis and reconciled to the bank statement(s) monthly
- Reports generated by the software system form the basis for reports to the F&GP Committee quarterly

Annual Statement of Internal Control

Adopted by Kington Town Council at a meeting held on 4.3.2024

Banking

- Unity Bank plc are the Town Council's approved banking providers
- Signatories to the bank account to be approved annually and must consist of at least three authorised signatories with two out of the three being required to authorise all payments, standing orders, direct debits and other instructions to the bank
- Authorised signatories may view accounts and approve payments only
- Any staff member with authority to prepare payments may not also approve payments

Payments

- Depending upon the nature of the supply, all invoices are checked by the Clerk/RFO to confirm that the goods or services have been received, that the price is correctly quoted, invoices are addressed to the Town Council, VAT is correctly identified and there is a corresponding order, invoice or authority for the purchase/supply.
- All payments are listed on a payment schedule for presentation to the relevant meeting of the Town Council for authorisation. Once approved, the payment schedule is attached and forms part of the Minutes of the relevant meeting. Any payment made between meetings, in accordance with the provisions of the financial regulations, are reported at the next available full council meeting.
- Original invoices are retained for inspection, numbered for ease of reference and filed in date order for each financial year.
- Payments are made electronically wherever possible and are uploaded to the bank by the Clerk/RFO at least monthly in accordance with the payment schedule as presented to the meeting
- All payments, whether electronic or by cheque and including direct debit and standing order payments, are authorised by at least two signatories and records of those authorising are available through the banking records.
- Where payment by direct debit is required by a supplier, payments are reviewed and authorised on an annual basis by Full Council.
- Standing Order payments are used for salary payments only and authorised by full council annually.
- Amendments to payee bank details must be authorised by two cheque signatories in accordance with bank payment systems.

Receipts

- Receipts generally consist of the payment of the annual precept, VAT reclaim, income from the markets and any grant receipts which are paid directly into the Town Council bank account
- The Clerk/RFO checks each receipt against amounts expected, that they are correctly calculated and received when due.
- Any income received other than directly into the account must be banked within 7 days of receipt.

VAT

- Clerk/RFO checks all invoices are addressed to the Town Council and that VAT is correctly calculated and shown separately
- A separate account for VAT paid (and received) is maintained and at least annually a claim made under VAT126 to reclaim VAT on non business activities, and reported to the Town Council

Annual Statement of Internal Control

Adopted by Kington Town Council at a meeting held on 4.3.2024

PAYE

- All staff contracts are prepared by the Clerk and agreed by the Town Council, indicating salary scale, whether overtime payments are to be made and matters such as holiday pay, sick pay, etc. etc.
- All staff are paid through the PAYE system using HMRCs Basic Tools programme to calculate correct amounts and payments to HMRC as required
- Salaries are paid electronically each month to be received by the employee no later than 28th of each month
- The Clerk prepares payslips detailing gross and net payments, details of deductions etc. and sends these to the relevant staff member no later than the end of each month.
- An annual reconciliation of PAYE payments is made in March of each year to ensure any under or over payment is addressed before the end of the financial year
- Relevant P60s and other payroll documentation is provided to all staff no later than May each year for the preceding tax year

Budgets

- The Finance & General Purposes Committee prepares a budget each year using data from current and previous year expenditure plus plans for activities in the budget year. Work starts in September/October with the aim of presenting the final draft to Full Council for approval in January at the latest.
- Full Council approves the budget for the forthcoming year no later than the January preceding the financial year to which the budget refers
- During the financial year a review of expenditure against budget is carried out quarterly by the Finance & General Purposes Committee and any concerns reported to Full Council at the next available Full Council meeting

Precept

- A recommendation on precept for each year is made by the Finance & General Purposes Committee as part of the budget setting process, taking into account planned level of expenditure for the year and the use of any general or earmarked reserves and approved by Full Council no later than January of the year immediately preceding the financial year to which it refers.
- The Clerk/RFO prepares the necessary Precept request for submission to the Unitary Authority in accordance with the required timescales, retaining a copy of the submission within the accounting records
- As payment is received, the Clerk/RFO checks this against expected payment, reporting receipt to Full Council at the next available meeting.

Purchases

- Financial Regulations, as agreed by Full Council, set out procedures for obtaining quotations or tenders for contracts for goods and services at specified contract levels
- All tenders and specifications for the supply of goods and services are prepared by the Clerk/RFO in accordance with Financial Regulations and other policies and procedures agreed by the Council

- With the exception of routine administrative expenditure and consumables, all orders for goods and services to be approved by Full Council or the Clerk/RFO in accordance with Financial Regulations and Standing Orders

Asset Management

- All acquisitions and disposals to be noted on the asset register by the Clerk/RFO

Insurance and Risk Management

- Adequate levels of insurance to be maintain for all assets and liabilities as recommended by the Town Council's insurance advisors and reviewed annually
- A review of all risks to be carried out annually by the Finance and General Purposes Committee and approved by the Town Council.

Effectiveness of Internal Control Measures

- Each year the Finance & General Purposes Committee will review the effectiveness of the Internal Control Measures and report to Full Council, making recommendations as appropriate.

Kington Town Council Risk Review 2023/4

Area	Risk	Impact	Probability	Severity	Risk Control Measure
Assets	Protection of Council Property <ul style="list-style-type: none"> External property (notice boards, benches etc.) damage from vandalism, accidental damage etc. 	<ul style="list-style-type: none"> Poorly maintained property. Health & safety concerns 	M	L	<ul style="list-style-type: none"> Regular monitoring and reporting for repair Where possible, purchase vandal resistant and ensure installation is by a suitably qualified contractor with appropriate insurance cover
	<ul style="list-style-type: none"> Buildings owned by the Town Council 	<ul style="list-style-type: none"> Risk of increase costs from poor maintenance 	M	M	<ul style="list-style-type: none"> Regular inspections Repairs effected promptly to avoid deterioration
	<ul style="list-style-type: none"> Documents and records 	<ul style="list-style-type: none"> Loss of computer records Loss of important data Loss of important financial information Loss of service delivery 	L	M	<ul style="list-style-type: none"> Offsite/cloud backup facility through Microsoft One Drive Insurance cover in place

	<ul style="list-style-type: none"> Office equipment/furniture etc. 	<ul style="list-style-type: none"> Loss through damage, theft or fire 	L	L	<ul style="list-style-type: none"> Regular maintenance of key equipment Office locked when not in use Effective maintained alarm system Adequate insurance in place
Finance	Income				
	<ul style="list-style-type: none"> Cash 	<ul style="list-style-type: none"> Loss through theft 	L	L	<ul style="list-style-type: none"> Cash not held routinely. If cash received, to be banked within 7 days
	<ul style="list-style-type: none"> Precept, grants, etc. 	<ul style="list-style-type: none"> Failure to meet objectives/liabilities Key projects or services not delivered Inability to deliver services 	M	H	<ul style="list-style-type: none"> Ensure adequate budgeting and precept setting processes Budgetary control measures, regular reporting of progress against budget Forward planning Realistic estimates/quotes obtained Build contingency into projects
	Expenditure				
	<ul style="list-style-type: none"> Payments 	<ul style="list-style-type: none"> Loss through penalties for failure to make payments in timely manner Fraudulent payments leading to loss Risk of insufficient signatories to make payments 	M	H	<ul style="list-style-type: none"> Payments prepared in timely manner & listed by Clerk Payments checked against invoices Accounts operated by two out of three authorised signatories

<ul style="list-style-type: none"> Banking arrangements 	<ul style="list-style-type: none"> Insufficient funds to make payments Payments not in accordance with financial regulations 	L	L	<ul style="list-style-type: none"> Maintain sufficient reserves Payments prepared by person without ability to authorise on the bank Monthly bank reconciliations Recurring payments authorised annually Procedures set up by person other than signatory Electronic banking used wherever possible
<ul style="list-style-type: none"> Financial controls 	<ul style="list-style-type: none"> Insufficient resources to meet objectives/projects Poorly maintained buildings & assets Inability to carry out management & maintenance of assets Inability to meet liabilities Risk of adverse audit report 	M	H	<ul style="list-style-type: none"> Forward planning Training for councillors on expenditure procedures Monitoring of expenditure against budget by F&GP Committee Regular bank reconciliations
<ul style="list-style-type: none"> PAYE 	<ul style="list-style-type: none"> Failure to make appropriate and timed payments Risk of penalties imposed by HMRC 	L	M	<ul style="list-style-type: none"> Use of payroll provider and/or using HMRC software to ensure accurate calculations & payment Regular checks & F&GP Committee
<ul style="list-style-type: none"> Budgets & precept setting 	<ul style="list-style-type: none"> Risk of insufficient resources to meet obligations and service delivery Operational failures 	L	M	<ul style="list-style-type: none"> Create/review forward planning & corporate strategy

	<ul style="list-style-type: none"> Expenditure in accordance with legislation & financial standing order 	<ul style="list-style-type: none"> Loss of confidence by public Risk of adverse audit 	M	M	<ul style="list-style-type: none"> Regular review of expenditure against budget Operate under General Power of Competence Ensure GPOC continuity Procedures for placing orders and payment of invoices to be confirmed and training provided Strict adherence to financial regulations
Liability	Risk to third party property or individuals	<ul style="list-style-type: none"> Risk of injury or damage to property from activities of the town council or activities deemed to be the responsibility of the town council 	M	M	<ul style="list-style-type: none"> Risk assessments to be completed before any activity or project is agreed No activity by volunteers or members without express authority of the town council (Minuted) and strict adherence by all workers (voluntary or otherwise) with any requirements of insurers Separate risk assessments for Recreation Ground and/or public buildings owned by the Town Council Training for councillors and staff Contractor insurance cover in place for all activities where contractors are engaged

	Risk of injury to volunteers working on behalf of the town council	<ul style="list-style-type: none"> • Risk of injury or property damage 	M	M	<ul style="list-style-type: none"> • Contractor insurance to be checked on an annual basis for preferred contractors • Recreation ground user groups to be required to hold insurance for any event/activity on the Recreation Ground • Ensure appropriate risk assessments are carried out, documented and training provided whenever volunteers or others work on behalf of the town council • Supervision of volunteers by suitably qualified individuals wherever possible • Ensure volunteers acknowledge receipt of risk assessments and training provided • Volunteers using own equipment to be made aware of responsibility for own safety • Town Council insurance extended to cover work by volunteers where required and requested to work by the Town Council
Employer Liability	Risk of injury to staff working on behalf of the Town Council	<ul style="list-style-type: none"> • Risk of failure to comply with appropriate health & safety recommendations for all staff 	M	M	<ul style="list-style-type: none"> • Appropriate health & safety training for staff and councillors • Monitoring of health and safety issues as part of routine Council/Recreation Ground Trust

					<p>business and documenting of issues raised and actions taken</p> <ul style="list-style-type: none"> • Appropriate safety testing to be carried out (PAT testing, Legionella testing, etc.) • Provision of safety equipment/clothing and training where required • Ensure appropriate policies in place to deal with employee health and safety issues • Appropriate individual risk assessments for tasks, working environment and other factors relating to the working day of all staff
Legal Liabilities	Risk of actions without appropriate power or authority	<ul style="list-style-type: none"> • Risk of legal challenge through audit or judicial review 	M	M	<ul style="list-style-type: none"> • Training for councillors and staff • All actions/requests through Clerk • Operating under General Power of Competence • All orders for work, goods or services to come from Proper Officer/Clerk
	Timely reporting when required	<ul style="list-style-type: none"> • Risk of penalties for late reporting 	L	M	<ul style="list-style-type: none"> • All actions and activities documented through Minutes of meetings. • Transparency Regulations compliance

	Data Protection	<ul style="list-style-type: none"> • Risk of complaint to ICO for failure to comply with GDPR • Risk of failure to properly identify personal data held • Risk of not providing data subjects with information on data held, purpose and rights of data subjects • Risk of failure to provide information under subject access request • Risk of identifying personal data held 	M	H	<ul style="list-style-type: none"> • Training for all staff and councillors/volunteers • Data audit to be completed annually & documented • Electronic data to be password protected • Separate email address for council related work by councillors • Regular review of data held & purged where appropriate • Data impact assessment for all projects as part of risk assessment processes • Training for Chairs of committees etc. on dealing with potential issues in meetings 	
	Compliance with FOI requests	<ul style="list-style-type: none"> • Risk of failure to comply with FOI request when submitted • Risk of not providing information as requested • Risk of non disclosure of information held 	M	M	<ul style="list-style-type: none"> • Training of staff and councillors • All requests for information to be passed to the Clerk 	
	Social networking	<ul style="list-style-type: none"> • Risk of damage to the Town Council's reputation from use of social media by the public 	M	M	<ul style="list-style-type: none"> • Compliance with Transparency Regulations at all times • Training of staff and councillors in the value and pitfalls of social media 	

		<ul style="list-style-type: none"> • Risk of damage to the Town Council's reputation from the use of social media by staff or councillors 			<ul style="list-style-type: none"> • Social media policy for town councillors and staff • All formal responses on behalf of the Town Council by Clerk and/or authorised Member
Equality & Diversity	Discrimination	<ul style="list-style-type: none"> • Risk of allegations of discrimination against particular groups through council policies and/or procedures 	L	M	<ul style="list-style-type: none"> • Adopt national guidelines and policies wherever possible • Assess actions/policies for potential inequality of impact on residents • Training for Chairs of Committees on dealing with issues arising within a meeting/public event
Councillor Propriety	Register of Interests Declarations of Interest Code of Conduct	<ul style="list-style-type: none"> • Risk of complaints against councillors for failure to declare an interest • Risk of complaints to council for decisions taken where declarations of interest not made • Risk of complaints for unauthorised actions resulting from failure of Councillors to adhere to Code of Conduct • Risk of adverse publicity from decisions or actions by councillors and/or staff 	H	M	<ul style="list-style-type: none"> • Training of all councillors and staff on Code of Conduct • Copy of Register of interests to be held by Clerk • Documented check of Registers to be conducted annually • Ensure Register of Interests is completed at each meeting and is available for inspection • Adopt NALC guidelines
Covid 19	Risk of transmission of Covid 19 through the activities of	<ul style="list-style-type: none"> • Risks associated with use of or exposure to property owned by or 	H	H	<ul style="list-style-type: none"> • Strict adherence to government advice and advice of the HSE and

the Town Council to members of the public, staff, councillors and volunteers	<ul style="list-style-type: none"> associated with the town council and recreation ground Risks associated with attending meetings (formal or informal) of the town council Risks to staff and councillors from meetings or activities associated with the town council Functions unable to be carried out due to staff or councillor illness from Covid 19 			<p>other bodies at all times with regard to day to day operations of the Town Council</p> <ul style="list-style-type: none"> Detailed and documented risk assessments for all actions/functions with specific reference to Covid 19 risks, identifying mitigating measures and compliance where possible with all recommendations Sharing risk assessments and measures identified with those likely to be at risk Regular documented review of risk assessments as circumstances or guidance changes Particular review of working practices to avoid transmission or infection of staff and volunteers so that basic functions can be maintained
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