



Congleton Town Council

Historic Market Town

Chief Officer: David McGifford CILCA

26th June 2020

To: **MEMBERS OF THE FINANCE & POLICY COMMITTEE**

Dear Councillor,

Finance and Policy Committee Meeting – Thursday 2nd July 2020

You are summoned to attend a meeting of the Finance and Policy Committee to be held on **Thursday 2nd July 2020** commencing at **7.00pm.**

This will be a virtual meeting which needs to be accessed via Zoom.

The Zoom Meeting ID: 85118635580

The Public and Press are welcome to attend the meeting. To access the meeting please contact the Responsible Financial Officer – Jackie.Potts@congleton-tc.gov.uk for the relevant details by **5pm on the day of the meeting.**

There may be confidential items towards the end of the meeting which the law requires the Council to make a resolution to exclude the public and press

Yours sincerely,

David McGifford
Chief Officer

AGENDA

1. Apologies for absence (Members are respectfully reminded of the necessity to submit any apology for absence in advance and to give a reason for non-attendance).
2. Minutes of Last Meeting (Enclosed)

The minutes of the meeting held on 19th March 2020 were approved by the COVID-19 Emergency Powers Committee on the 23rd April 2020 and are attached for reference only.

Congleton
beartown
where friends are made

Congleton Town Council, Town Hall, High Street, Congleton, Cheshire CW12 1BN

Tel: 01260 270350

Email: info@congletontowncouncil.co.uk www.congleton-tc.gov.uk

3. Declarations of Interest

Members are requested to declare both "pecuniary" and "non-pecuniary" interests as early in the meeting as they become known.

4. Outstanding Actions

None.

5. Questions from Members of the Public

To receive any questions from Members of the Public including those received in writing 7 days prior to the meeting.

6. Grant Approvals and Commitments 2020/21 (Enclosed)

To receive a statement showing the current position to 31st May 2020.

7. New Applications for Financial Assistance (Enclosed)

- **Grant ref GR01/2021 – Congleton Bowling Club**

8. New Grant Activities Monitoring Forms

None received.

9. Letter of Thanks (Enclosed)

To receive a letter of thanks from Astbury Mere Trust.

10. Management Accounts (Enclosed)

To receive and consider the Management Accounts to 31st May 2020.

11. Bank Reconciliation (Enclosed)

To receive and consider the bank reconciliation as at 31st May 2020.

12. Savings Account Balances (Enclosed)

To receive and consider the Savings Account balances as at 31st May 2020.

13. List of Payments (Enclosed)

To receive and consider the Payments lists between 1st – 31st May 2020.

14. Review and Amendments to the Financial Regulations (Enclosed)

- To review and approve updates to the Financial Regulations to be recommended to Council to update the Constitution.
- To approve paying certain items by direct debit and purchase payments by BACs in accordance with 6.6 and 6.7 of the Financial Regulations.

15. Fixed Asset Register and Inventory (Enclosed)

To receive the Asset Register and Inventory for the year ending 31st March 2020.

16. Annual Governance and Accountability Return (AGAR) and Unaudited Financial Statements. (Enclosed)

To receive and approve the AGAR and Unaudited Financial statements prior to recommendation for approval by Council on 23rd July 2020 and submission to PKF Littlejohn, the external accountant.

17. Flag Flying Policy (Enclosed)

To receive and approve a flag flying policy for Congleton Town Council.

To: Members of the Finance & Policy Committee

Cllrs: Robert Douglas (Chair) Russell Chadwick (Vice Chair)

Duncan Amies, David Brown, Paul Duffy, George Hayes, Rob Moreton, Jean Parry, Mark Rogan, James Smith

Ex-Officio: Cllr Sally Ann Holland (Town Mayor), Cllr Denis Murphy (Deputy Mayor)

Ccs: Other members of the Council and Honorary Burgesses (3) for Information; Press (2) Congleton Library, Congleton Tourist Information Centre.

CONGLETON TOWN COUNCIL

**Minutes of the Finance and Policy Committee Meeting
held on Thursday 19th March 2020**

PRESENT Committee members,

David Brown
Robert Douglas (Chair)
Paul Duffy
Jean Parry
Mark Rogan
James Smith

Ex-Officio Members Sally Ann Holland (Town Mayor)
Denis Murphy (Deputy Town Mayor)

Non Committee members

Suzy Firkin
Margaret Gartside
Robert Hemsley
Kay Wesley

1. Apologies

Apologies for absence were received from Committee members Cllrs Duncan Amies, Russell Chadwick, George Hayes and Rob Moreton and Non-Committee member Cllr Amanda Martin.

2. Minutes

FAP/60/1920 RESOLVED that the Minutes of the Meeting of the Committee held on 13th February 2020 be approved and signed by the Chair.

3. Declarations of Interest

Members are requested to declare both “pecuniary” and “non-pecuniary” interests as early in the meeting as they become known.

Cllrs David Brown, Sally Ann Holland and Denis Murphy declared a non-pecuniary interest in matters relating to Cheshire East Council.

Cllrs Brown and Holland declared a non-pecuniary interest in item 7 GR30/1920 SOL Theatre School grant application.

4. Outstanding Actions

None.

5. Questions from Members of the Public

To receive any questions from Members of the Public including those received in writing 7 days prior to the meeting

There were no questions from members of the public.

6. Grant Approvals and Commitments 2019/20

To receive a statement showing the current position to 29th February 2020.

FAP/61/1920 RESOLVED that the grant statement be received.

7. New Applications for Financial Assistance

FAP/62/1920 RESOLVED that the following grants be approved:

- **Grant ref GR27/1920 – Inner trust TIC (Re-submission from 13th Feb 2020)**
 - **£1,000 for Sessions at Bromley Farm**
- **Grant ref GR28/1920 – Ruby's Fund**
 - **£500 towards the 2020 Teddy Bear's picnic**
- **Grant ref GR29/1920 – Home-Start Cheshire**
 - **£224 towards Paediatric First Aid courses**
- **Grant ref GR30/1920 – SOL Theatre School**
 - **£600 towards the summer 2020 production – to be used to fund 2 free places**

8. New Grant Activities Monitoring Forms

- **Bromley Farm Community Development Trust – Original Grant Ref GR79/1819**

FAP/63/1920 RESOLVED to receive the Grant Activities Monitoring Form.

9. Letter of Thanks

FAP/64/1920 RESOLVED to receive a letter of thanks from Congleton Pentecostal Church.

10. Management Accounts

FAP/65/1920 RESOLVED to receive the management accounts as at 29th February 2020.

11. Bank Reconciliation

FAP/66/1920 RESOLVED to receive bank reconciliation as at 29th February 2020.

12. Savings Account Balances

FAP/67/1920 RESOLVED to receive the Savings Account balances as at 29th February 2020.

13. List of Payments

FAP/68/1920 RESOLVED to approve the List of Payments between 1st February and 29th February 2020.

14. Training and Development Policy

FAP/69/1920 RESOLVED to approve subject to 3 small changes the Training and Development Policy for inclusion into the Constitution.

15. Review of Town Hall Hire Charges

FAP/70/1920 RESOLVED to approve the Chief Officer's report recommending that the Town Hall hire charges remain the same for the financial year 2020/2, but to be reviewed by the Town Hall Assets and Services committee during the financial year 2020/21.

**Cllr Robert Douglas
Chair**

		Congleton Town Grant Commitments								
		Specific Budgets								
Date Grant Approved	To	For	Section	Minute Referen	EMR b/fwd	Budget	Approved 20/21	Paid £	Outstanding	Date Paid
01/04/2020	Congleton Museum	Notional rent	Gpoc			4,500.00	4,500.00	4,500.00	0.00	01/04/2020
01/04/2020	Community Projects	Project support	Gpoc			16,000.00	16,000.00	16,000.00	0.00	09/05/2020
01/04/2020	Congleton Partnership	Rent	Gpoc			1,533.00	1,533.00	1,533.00	0.00	01/04/2020
01/04/2020	Citizens Advice Bureau	annual grant	Gpoc			15,000.00	15,000.00	15,000.00	0.00	01/04/2020
01/04/2020	Royal British Legion	Remembrance Day Parade	Gpoc			1,000.00	1,000.00		1,000.00	
	St Peter's Church	Church clock maintenance	PCA1957 s2			300.00			0.00	
Totals					0.00	38,333.00	38,033.00	37,033.00	1,000.00	
		Ear marked reserve b/fwd								
		Budget 2020/21			£0					
		Total approved to date			£38,333					
		Total awaiting application			£38,033					
					£300					



Congleton Town Council Application for Financial Assistance

Part 1: Applicant(s) and Project Details

Application Reference Number (office use only)	GR01/2021
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1.1	Applicant(s):	MR. P. CHARLESWORTH
1.2	Representing:	CONGLETON PARK BOWLING CLUB
1.3	Email Address:	N/A
1.4	Tel No.	
1.5	Project Title:	REFURBISHMENT WORK
1.6	Project Objectives:	TO ENCOURAGE MEMBERS AND VISITORS ALIKE TO USE THE CLUB FACILITIES
1.7	Brief Project Description:	TO RE-RENDER BRICKWORK TO FRONT VERANDAH OF CLUBHOUSE WORK TO BE CARRIED OUT, END OF MARCH 2020
1.8	Details accounts/budgets	BUDGET FIGURE APPROX £700 - £750

Part 2: Cost Details / Resources / Timescale

2.1	Total Cost of Project:	£700 ; SEE ATTACHED QUOTE
2.2	Total contribution sought:	£200
2.3	What will the money be spent on?	SEE ABOVE ; 1.7 . PROJECT DESCRIPTION

2.4	Any ongoing costs:	NONE
2.5	Details of confirmed match funding include source Cash: In kind:	NOT YET KNOWN ; ANOTHER APPLICATION TO BE SENT TO INCLOSURE TRUST.
2.6	Resources needed:	
2.7	Estimated timescale of project from start to finish:	1 WEEK

Part 3: Potential Benefits / Outputs

3.1	What are the potential benefits/outputs to residents of Congleton	TO ENCOURAGE LOCAL RESIDENTS AND ALSO VISITORS TO THE AREA TO USE OUR FACILITIES FOR RECREATIONAL PURPOSES.
3.2	Are there similar services/projects provided in the area	No

Part 4: Evaluation/Publicity

4.1	How will the project be evaluated and who will carry out the evaluation?	BY CLUB MEMBERS AND COMMITTEE
4.2	Describe how you will promote the Town Council in your project	THROUGH THE MEDIA AND HAVING A PHOTOGRAPH TAKEN WITH A COUNCIL OFFICIAL ON COMPLETION OF WORKS

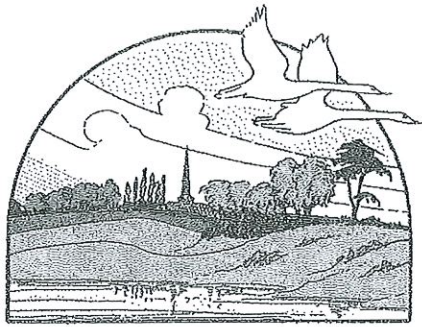
Date: 17.3.2020

NOTE: Personal details given on this form will be redacted for public purposes, but the office will keep a copy within its electronic and paper files for the purposes of processing the grant. If successful the information will be kept for six years in line with HMRC rules. Your details will not be used or shared for other purposes in line with Congleton Town Council's Privacy Policy and GDPR 2018.

SHITTE

FILE NOTES

DATE	COMMENTS
	RENDERING AT BOWLING CLUB.
1/	PRICE TO REMOVE OLD RENDER FROM WALL
2/	REMOVE RUBBLE IN BAGS (CHARGABLE @ £3.50)
3/	COVER BRICKS/BLOCK WITH METAL LATH
4/	ANGLE BEAD WALL TO GET READY TO RENDER
5/	FIRST COAT RENDER WALL INC WATER PROOFER
6/	LEAVE 3-4 DAYS TO CURE
7/	SECOND COAT RENDER
8/	APPLY LIGHT TEXTURE FINISH.
	£700 LABOUR & MATERIALS



ASTBURY MERE TRUST

Astbury Mere Trust
Astbury Mere Country Park Sandy
Lane
Congleton Cheshire
CW12 4FP
Tel: Office 01260 280720
admin@astburymeretrust.plus.com

Congleton Town Council
Town Hall
High Street
Congleton
CW12 1BN

25th March 2020

Dear Sirs,

On behalf of Astbury Mere Trust, I would like to thank Congleton Town Council for the recent award of a grant of £1,500 towards phase three of the refurbishment of the activity centre at Astbury Mere Country Park. Work is now progressing and I hope that councillors will be able to visit the park in the near future to see the centre once the work is completed.

Yours faithfully

Lorraine Mort
Treasurer

CONGLETON TOWN COUNCIL

COMMITTEE REPORTS AND UPDATES

COMMITTEE:	Finance and Policy Committee		
MEETING DATE AND TIME	02/07/2020 7pm	LOCATION	Via Zoom
REPORT FROM	Jackie Potts – Support Manager		
AGENDA ITEM REPORT TITLE	10 Management accounts for May 2020		
Background	Variance analysis of the Management Accounts for May 2020 to accompany the spreadsheet.		
Updates	<p>These figures are to 31st May 2020. See spreadsheet for committee totals. The figures for month 2 show figures largely in line with the budget. 17% of expenditure would be expected to have been used if expenditure was a regular monthly amount. Covid -19 is not expected to have a major impact on CTC's budget figures. The Town Hall is unlikely to meet the budgeted amount of income for this financial year but for the Council's budget in total this will largely be offset by the Paddling Pool being closed and the delay in taking on extra staff that had been budgeted for. The Covid-19 EMR that was put aside from 19/20's underspend will be used for any items purchased specifically because of the current crisis.</p> <p><u>Finance and Policy Committee</u></p> <p><u>Corporate Management</u></p> <p>Overall on budget</p> <ul style="list-style-type: none">• Reception – TIC is paid in full in October (the Tourist Info Centre act as our reception but are Cheshire East staff. Congleton Town Council pays towards the salaries to enable the Centre to stay open during the afternoon in winter.)• Subscriptions and Publications come in at the beginning of the financial year so 65% of the budget has been used.• The annual building and contents insurance has been paid.• Auditing invoices still to be received. <p><u>Democratic/Civic</u></p> <p>Slightly under budget</p> <ul style="list-style-type: none">• The Mayor's annual allowance has not yet been paid.• The first of four newsletters has been produced• Hall and Room hire is an internal recharge against the Town Hall income but as council meetings are currently being conducted via Zoom there has been no charge for April and May.• As the Annual Council meeting and Civic service have not taken place nothing has been charged against the Civic budget to date. <p><u>Grants</u></p> <p>£24,550 was available for grants for the year in May.</p>		

	<p><u>Community and Environment Committee</u></p> <p>Under budget – 4% of the annual budget has been spent to 31/05/20.</p> <ul style="list-style-type: none"> • Very little spend on the Paddling Pool - as it is closed there are just a few fixed costs. • Very little spend to 31/05/20 on Floral Displays although there will be hanging baskets to be paid for next month. • No expenditure to date on Tourism, Youth and the Luncheon Club. <p><u>Town Hall, Assets and Services Committee</u></p> <p><u>Streetscape</u> Income – on budget; Expenditure slightly under budget so 12% of the budget used to date.</p> <p><u>Town Hall</u> Expenditure slightly under budget and but income affected by no events in the Town (just essential Blood doning) so overall 25% of budget used.</p> <p><u>Capital</u> Capital is shown to enable the management accounts to balance to the budget figure. The £25k actual expenditure to date is for transfers to reserves. Any capital purchases are reflected in the reserves but there have been none for April and May.</p> <p><u>Personnel Committee</u> Staffing costs slightly under budget</p>
Decision Requested	To receive the Management Accounts for May 2020

Congleton Town Council - Management Accounts - May 2020

	Actual Year To Date	Current Annual Budget	Variance Annual Total	% of Budget
<u>Finance and Policy Committee</u>				
<u>Corp Management</u>				
Staff Costs (re-allocated)	22,755	141,048	118,293	16%
Travel	0	900	900	0%
Training / Conferences	35	3,000	2,965	1%
Rent Payable	2,325	13,950	11,625	17%
Reception - TIC	0	3,450	3,450	0%
Miscellaneous Office Costs	38	1,660	1,622	2%
Telephone/Fax/Internet	65	1,020	955	6%
Postage	196	2,900	2,704	7%
Stationery & Printing	0	3,000	3,000	0%
Subscriptions & Publications	2,277	3,500	1,223	65%
Insurance	6,099	9,180	3,081	66%
Computer/IT Costs	1,830	11,600	9,770	16%
Photocopy Charges	79	2,600	2,521	3%
Recruitment Advertising	0	500	500	0%
Other Advertising	0	300	300	0%
Bank Charges	146	1,000	854	15%
Audit Fees - External	0	2,000	2,000	0%
Audit Fees - Internal	0	1,290	1,290	0%
Accountancy Support	0	4,570	4,570	0%
Legal & Professional fees	35	5,000	4,965	1%
HR & H&S support	879	4,590	3,711	19%
Central Overheads reallocated	-11,534	-63,095	-51,561	18%
Corporate Management:-Expenditure	25,225	153,963	128,738	16%
Interest Receivable	-409	-3,000	-2,591.00	14%
			0.00	
Corporate Management :- Income	-409	-3,000	-2,591	14%
Net Expenditure over Income	24,816	150,963	126,147	16%
<u>Civic</u>				
Staff Costs (re-allocated)	4,470	27,664	23,194	16%
Training / Conferences	190	2,000	1,810	10%
Stationery & Printing	0	500	500	0%
Marketing/Promotions	124	1,000	876	12%
Council Newsletter	1,375	5,388	4,013	26%
Council Website	0	1,500	1,500	0%
Mayor's Allowance	0	3,000	3,000	0%
Members Expenses	0	200	200	0%
Civic Expenses	0	5,000	5,000	0%
Civic Regalia	0	250	250	0%
Hall & Room Hire	0	6,000	6,000	0%
Civic Artefacts and Treasures	0	500	500	0%
Central Overheads reallocated	463	2,534	2,071	18%
Civic:-Expenditure	6,622	55,536	48,914	12%
Grants <u>Grants</u>	37,033	61,583	24,550	60%
F&P Income - Expenditure Totals	68,471	268,082	199,611	26%
<u>Community and Environment Committee</u>				
Paddling Pool	331	27,005	26,674	1%
Propogation Unit	0	1,000	1,000	0%
Floral Displays	99	12,250	12,151	1%
Allotments	115	1,250	1,135	9%
Public Toilets	1,287	16,050	14,763	8%
Congleton Partnership	5,871	35,227	29,356	17%
Community Development	13,464	140,553	127,089	10%
Crime Reduction/CCTV	0	53,650	53,650	0%
Christmas Fayre/lights	48	16,000	15,952	0%
Neighbourhood Plan	0	0	0	#DIV/0!
Covid 19	6,321	0	-6,321	#DIV/0!
Donations and transfer from Covid 19 EMR	-13,291	0	13,291	#DIV/0!
Tourism	0	5,000	5,000	0%
Youth and Young People	0	2,000	2,000	0%
Luncheon Club	0	9,000	9,000	0%

Community and Environment - Expenditure Totals

14,245	318,985	304,740
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4%

Town Hall, Assets and Services Committee

	Actual Year To Date	Current Annual Budget	Variance Annual Total	% of Budget
<u>Streetscape</u>				
Streetscape Expenditure	86,277	596,969	510,692	14%
Streetscape - Income CEC	-61,117	-366,702	-305,585	17%
Streetscape - External work income	-90	-15,000	-14,910	1%
Streetscape - Other	-209	0	209	#DIV/0!
Streetscape - Misc Income	-150	-900	-750	17%
	-61,566	-382,602	-321,036	16%
Net Expenditure over Income	24,711	214,367	189,656	12%
<u>Town Hall</u>				
Town Hall - Expenditure	25,604	201,770	176,166	13%
Town Hall - Income	-6,906	-126,300	-119,394	5%
Net Expenditure over Income	18,698	75,470	56,772	25%
<u>Town Hall, Assets and Services - Net Expenditure</u>	43,409	289,837	246,428	15%
<u>Capital</u>				
	25,000	46,770	21,770	53%
<u>Total Net Expenditure</u>				
	151,125	923,674	772,549	16%
<u>Personnel</u>				
Staff Costs	118,853	829,960	711,107	14%

Reserves as at 31/05/20

General Reserve	218,561
Capital Equipment Fund	39,344
Capital Contingency Fund	320,250
EMR Elections	20,000
EMR Crime Prevention/Traffic calming	7,357
EMR Covid 19 Fund	40,000
EMR Ancient Treasures	3,000
EMR Website	5,151
EMR Training	8,479
EMR Toilets	24,012
EMR Public Realm	9,189
EMR Legal Fees	5,292
EMR Christmas Lights	7,990
EMR Tourism	9,169
EMR Marketing	5,000
EMR Congleton Neighbourhood Plan	12,033
EMR Cenotaph	100,000
EMR Rotary Bonfire	5,000
EMR Civic	1,000
	<u>840,827</u>

Date: 23/06/2020

Congleton Town Council

Page 1

Time: 09:48

**Bank Reconciliation Statement as at 31/05/2020
for Cashbook 1 - RBS Current/I Access Acct**

User: JP

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
RBS Current Account 11411170	31/05/2020	646	117,536.10
			<u>117,536.10</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
24/01/2020 008942 Halo Hair		10.00	
			<u>10.00</u>
			117,526.10
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			117,526.10
		Balance per Cash Book is :-	117,526.10
		Difference is :-	0.00

Congleton Town Council - Savings account balances

Balances as at 31st May 2020

Balance per Business Reserve Account (10180876)	876,042.50
Cambridge and Counties 1 year fixed deposit	150,000.00
CCLA deposit	150,000.00
	<hr/>
	1,176,042.50
	<hr/>

Congleton Town Council

RBS Current/I Access Acct

List of Payments made between 01/05/2020 and 31/05/2020

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Transaction Detail</u>
01/05/2020	BACS P/L Pymnt Page 2399	BACS Pymnt	£7,015.83	BACS P/L Pymnt Page 2399
01/05/2020	Prism Solutions	DD	£252.02	Telephone and call charges
01/05/2020	Cheshire East Council	DD	£2,739.00	TH business rates
01/05/2020	Cheshire East Council	DD	£216.00	Mkt st toilet rates
11/05/2020	BACS P/L Pymnt Page 2403	BACS Pymnt	£17,572.18	BACS P/L Pymnt Page 2403
13/05/2020	Information Commissioners Off	DD	£35.00	Data Protection annual fee
15/05/2020	BACS P/L Pymnt Page 2407	BACS Pymnt	£1,301.30	BACS P/L Pymnt Page 2407
15/05/2020	rbs bankline	BLN	£66.70	Bankline chgs
18/05/2020	RBS Autopay	PAYROLL	£59,720.42	Payroll May 2020
21/05/2020	RBS	DD	£7.95	RBS bank charges
21/05/2020	West Mercia Energy	DD	£2,519.60	1684763/11604/T Hall Gas, Electricity
22/05/2020	BACS P/L Pymnt Page 2408	BACS Pymnt	£16,030.55	BACS P/L Pymnt Page 2408
26/05/2020	Prism Solutions	DD	£1,098.22	121779/11660/IT Support
26/05/2020	EE Ltd	DD	£65.10	01285597064/11642/call charges
28/05/2020	RBS Credit Card	DD	£701.62	May CC food hub aldi
28/05/2020	Allpay - Plus Dane	DD	£36.28	Allotment gargage rental
29/05/2020	BACS P/L Pymnt Page 2411	BACS Pymnt	£4,725.04	BACS P/L Pymnt Page 2411
29/05/2020	Suez Recycling and Recovery UK	DD	£310.76	31875968/11619/waste Recycl

£114,413.57

28/04/2020

Congleton Town Council

Page 2399

15:20

List of Purchase Ledger Payments

User: ST

Linked to Cashbook 1

Entered Month 2
by user ST

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
ANSA Ansa Environmental Services							
531023765/11584/HR services Authorised: jp	21/04/2020	531023765	1	2,078.71	0.00	2,078.71	0.00
					0.00	2,078.71	
Above paid on 01/05/2020 by Online Payment Ref ANSA							
CHRONICLE Heads Congleton Limited							
117867/11585/wedding feature Authorised: jm	13/02/2020	117867	1	182.40	0.00	182.40	0.00
118160/11586/1940's special Authorised: jm	06/03/2020	118160	1	180.00	0.00	180.00	0.00
118307/11587/991/1920/Brides a Authorised: jm	26/03/2020	118307	1	124.80	0.00	124.80	0.00
118390/11588/COVID spread Authorised: jm	02/04/2020	118390	1	960.00	0.00	960.00	0.00
118475/11590/26/2021/shop loca Authorised: jm	16/04/2020	118475	1	120.00	0.00	120.00	0.00
118477/11589/COVID advert Authorised: jm	16/04/2020	118477	1	480.00	0.00	480.00	0.00
118521/11591/shop local Authorised: jm	23/04/2020	118521	1	60.00	0.00	60.00	0.00
					0.00	2,107.20	
Above paid on 01/05/2020 by Online Payment Ref CHRONICLE							
DCASSIST D C Assist Ltd							
DCATH042/11592/toilet cleaning Authorised: mjlw	10/04/2020	DCATH042	1	162.50	0.00	162.50	0.00
DCATH043/11593/toilet cleaning Authorised: mjlw	17/04/2020	DCATH043	1	162.50	0.00	162.50	0.00
DCATH43/11594/toilet cleaning Authorised: mjlw	24/04/2020	DCATH43	1	200.00	0.00	200.00	0.00
					0.00	525.00	
Above paid on 01/05/2020 by Online Payment Ref DCASSIST							

Continued over page

28/04/2020

Congleton Town Council

Page 2400

15:20

List of Purchase Ledger Payments

User: ST

Linked to Cashbook 1

Entered Month 2
by user ST

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
GARTEC Gartec Limited							
S010497/11595/museum lift Authorised: mjw	23/04/2020	S010497	1	441.60	0.00	441.60	0.00
S101498/11596/T Hall lift Authorised: mjw	23/04/2020	S101498	1	441.60	0.00	441.60	0.00
					0.00	883.20	
Above paid on 01/05/2020 by Online Payment Ref GARTEC							
OTIS Otis Ltd							
01384618/11597/T Hall lift Authorised: mjw	01/04/2020	01384618	1	541.72	0.00	541.72	0.00
					0.00	541.72	
Above paid on 01/05/2020 by Online Payment Ref OTIS							
VIBRANT Vibrant Graphics Ltd							
029661/11599/B Necessities Authorised: jm	23/04/2020	029661	1	880.00	0.00	880.00	0.00
					0.00	880.00	
Above paid on 01/05/2020 by Online Payment Ref VIBRANT							
Total Purchase Ledger Payments						0.00	7,015.83

05/05/2020

Congleton Town Council

Page 2403

15:00

List of Purchase Ledger Payments

User: ST

Linked to Cashbook 1

Entered Month 1
by user ST

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
CATMEDIA Cat Social Media							
0670/11611/P/ship website Authorised: MS	30/04/2020	0670	1	210.00	0.00	210.00	0.00
					0.00	210.00	
Above paid on 11/05/2020 by Online Payment Ref CATMEDIA							
CCP Congleton Community Projects							
300420/11614/Annual Grant Authorised: jp	30/04/2020	300420	1	16,000.00	0.00	16,000.00	0.00
					0.00	16,000.00	
Above paid on 11/05/2020 by Online Payment Ref CCP							
CHESHELECT Cheshire Electrical Supplies Ltd							
596-062895/11612/light bulbs Authorised: mjlw	17/04/2020	596-062895	1	33.26	0.00	33.26	0.00
					0.00	33.26	
Above paid on 11/05/2020 by Online Payment Ref CHESHELECT							
CHS Congleton High School							
D1100100516/11615/printing Authorised: mh	09/04/2020	D1100100516	1	194.20	0.00	194.20	0.00
					0.00	194.20	
Above paid on 11/05/2020 by Online Payment Ref CHS							
CHUBB Chubb Fire & Security Ltd							
8097713/11613/security fobs Authorised: mjlw	12/03/2020	8097713	1	66.00	0.00	66.00	0.00
					0.00	66.00	
Above paid on 11/05/2020 by Online Payment Ref CHUBB							
KGLOACH K G Loach							
43713/11617/compost HAAA Authorised: rb	30/04/2020	43713	1	184.80	0.00	184.80	0.00
					0.00	184.80	
Above paid on 11/05/2020 by Online Payment Ref KGLOACH							

Continued over page

05/05/2020

Congleton Town Council

Page 2404

15:00

List of Purchase Ledger Payments

User: ST

Linked to Cashbook 1

Entered Month 1
by user ST

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
LEAFLET The Leaflet Team							
TKD1218/11618/Dist Bear Necess	02/03/2020	TKD1218	1	495.00	0.00	495.00	0.00
Authorised: jm							
					0.00	495.00	
Above paid on 11/05/2020 by Online Payment Ref LEAFLET							
WATERPLUS1 Water Plus Ltd							
05306817/11621/credit	10/04/2020	00956311	1	-32.17	0.00	-20.19	-11.98
Authorised: jp							
05486919/11620/HAAA	10/04/2020	05486919	1	20.19	0.00	20.19	0.00
Authorised: jp							
					0.00	0.00	
No payment due as Credit Notes have been applied							
WHITEHURST Whitehursts Agricultural & Builders							
13099/11623/rubber coupler	29/04/2020	13099	1	24.48	0.00	24.48	0.00
Authorised: rb							
13116/11622/bench brackets	29/04/2020	13116	1	11.64	0.00	11.64	0.00
Authorised: rb							
					0.00	36.12	
Above paid on 11/05/2020 by Online Payment Ref WHITEHURST							
ZURICH Zurich Insurance Company							
300320/11626/P/ship Insurance	30/03/2020	300320	1	352.80	0.00	352.80	0.00
Authorised: ms							
					0.00	352.80	
Above paid on 11/05/2020 by Online Payment Ref ZURICH							
Total Purchase Ledger Payments						0.00	17,572.18

12/05/2020

Congleton Town Council

Page 2407

16:00

List of Purchase Ledger Payments

User: ST

Linked to Cashbook 1

Entered Month 2
by user ST

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
CHAINS Chains & Lifting Tackle (Midlands) Ltd							
105742/11627/exam fall restr	22/04/2020	105742	1	180.00	0.00	180.00	0.00
Authorised: mjb							
					0.00	180.00	
Above paid on 15/05/2020 by Online Payment Ref CHAINS							
DCASSIST D C Assist Ltd							
DCATH044/11628/toilets	30/04/2020	DCATH044	1	200.00	0.00	200.00	0.00
Authorised: mjb							
					0.00	200.00	
Above paid on 15/05/2020 by Online Payment Ref DCASSIST							
WATER Water Plus Ltd							
05471908/11629/water charges	03/04/2020	05471908	1	464.65	0.00	464.65	0.00
Authorised: jp							
05566695/11630/water charges	30/04/2020	05566695	1	456.65	0.00	456.65	0.00
Authorised: jp							
					0.00	921.30	
Above paid on 15/05/2020 by Online Payment Ref WATER							
Total Purchase Ledger Payments						0.00	1,301.30

19/05/2020

Congleton Town Council

Page 2408

16:06

List of Purchase Ledger Payments

User: ST

Linked to Cashbook 1

Entered Month 2
by user ST

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
AKERS Mrs S Akers Smith							
010420/11631/training webinar	01/05/2020	010420	1	228.00	0.00	228.00	0.00
Authorised: dm							
					0.00	228.00	
Above paid on 22/05/2020 by Online Payment Ref AKERS							
ALPHATYRES Alpha and Street Legal Tyres Ltd							
12687/11632/tyre repair	22/04/2020	12687	1	24.00	0.00	24.00	0.00
Authorised: rb							
12850/11633/call out/new tyre	18/05/2020	12850	1	192.00	0.00	192.00	0.00
Authorised: rb							
					0.00	216.00	
Above paid on 22/05/2020 by Online Payment Ref ALPHATYRES							
ANSA Ansa Environmental Services							
531022805/11634/Hanging Basket	01/05/2020	531022805	1	7,974.01	0.00	7,974.01	0.00
Authorised: rb							
531023869/11635/HR/H & S	05/05/2020	531023869	1	1,054.96	0.00	1,054.96	0.00
Authorised: jp							
					0.00	9,028.97	
Above paid on 22/05/2020 by Online Payment Ref ANSA							
AUDITING Auditing Solutions Ltd							
A6456/11636/Auditing Solutions	09/05/2020	A6456	1	534.00	0.00	534.00	0.00
Authorised: jp							
					0.00	534.00	
Above paid on 22/05/2020 by Online Payment Ref AUDITING							
CITY City Plumbing Supplies Holdings Ltd							
1168ABW758/11638/toilet seats	21/04/2020	1168ABW758	1	44.04	0.00	44.04	0.00
Authorised: mjlw							
					0.00	44.04	
Above paid on 22/05/2020 by Online Payment Ref CITY							

Continued over page

19/05/2020

Congleton Town Council

Page 2409

16:06

List of Purchase Ledger Payments

User: ST

Linked to Cashbook 1

Entered Month 2
by user ST

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
CONGGARDEN Congleton Garden Machinery Ltd							
33579/11639/mower spares Authorised: rb	13/05/2020	33579	1	79.29	0.00	79.29	0.00
					0.00	79.29	
Above paid on 22/05/2020 by Online Payment Ref CONGGARDEN							
CVS CVS Cheshire East							
2561/11640/membership renewal Authorised: ms	01/05/2020	2561	1	45.00	0.00	45.00	0.00
					0.00	45.00	
Above paid on 22/05/2020 by Online Payment Ref CVS							
CWLTRUST The Cheshire Wildlife Trust Ltd							
2090/11637/fruit trees etc Authorised: ms	31/03/2020	2090	1	727.24	0.00	727.24	0.00
					0.00	727.24	
Above paid on 22/05/2020 by Online Payment Ref CWLTRUST							
DCASSIST D C Assist Ltd							
DCATH045/11641/toilet cleaning Authorised: mjlw	08/05/2020	DCATH045	1	162.50	0.00	162.50	0.00
					0.00	162.50	
Above paid on 22/05/2020 by Online Payment Ref DCASSIST							
FOUR Four Oaks Nurseries Ltd							
59960/11643/Hanging Basket bit Authorised: rb	13/05/2020	59960	1	203.64	0.00	203.64	0.00
					0.00	203.64	
Above paid on 22/05/2020 by Online Payment Ref FOUR							
KGLOACH K G Loach							
43937/11644/fertiliser/sand Authorised: rb	12/05/2020	43937	1	377.04	0.00	377.04	0.00
					0.00	377.04	
Above paid on 22/05/2020 by Online Payment Ref KGLOACH							

Continued over page

19/05/2020

Congleton Town Council

Page 2410

16:06

List of Purchase Ledger Payments

User: ST

Linked to Cashbook 1

Entered Month 2
by user ST

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
PORTERS Porters Service Station Ltd							
2020370/11645/fuel	30/04/2020	2020370	1	840.30	0.00	840.30	0.00
Authorised: rb							
					0.00	840.30	
Above paid on 22/05/2020 by Online Payment Ref PORTERS							
TALKECHEM Talke Chemical Company Limited							
66189/11647/paint, brushes etc	29/04/2020	66189	1	74.72	0.00	74.72	0.00
Authorised: mjw							
					0.00	74.72	
Above paid on 22/05/2020 by Online Payment Ref TALKECHEM							
WATERPLUS1 Water Plus Ltd							
05306817/11648/HAAA water	15/02/2020	05306817	1	32.17	0.00	32.17	0.00
Authorised: jp							
05306817/11621/credit	10/04/2020	00956311	1	-11.98	0.00	-11.98	0.00
Authorised: jp							
05581038/11649/HAAA	15/05/2020	05581038	1	21.77	0.00	21.77	0.00
Authorised: jp							
					0.00	41.96	
Above paid on 22/05/2020 by Online Payment Ref WATERPLUS1							
WESTWALLAS West Wallasey Contract Hire							
CH41221/11650/lease vans	13/05/2020	CH41221	1	3,427.85	0.00	3,427.85	0.00
Authorised: rb							
					0.00	3,427.85	
Above paid on 22/05/2020 by Online Payment Ref WESTWALLAS							
Total Purchase Ledger Payments					0.00	16,030.55	

26/05/2020

Congleton Town Council

Page 2411

15:30

List of Purchase Ledger Payments

User: ST

Linked to Cashbook 1

Entered Month 2
by user ST

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
CALC Cheshire Association of Local Councils							
202021/11651/affiliation fee Authorised: dm	15/05/2020	202021	1	1,470.04	0.00	1,470.04	0.00
					0.00	1,470.04	
Above paid on 29/05/2020 by Online Payment Ref CALC							
DCASSIST D C Assist Ltd							
DCATH046/11652/cleaning toilet Authorised: mjlw	15/05/2020	DCATH046	1	137.50	0.00	137.50	0.00
DCATH047/11653/cleaning toilet Authorised: mjlw	22/05/2020	DCATH047	1	162.50	0.00	162.50	0.00
					0.00	300.00	
Above paid on 29/05/2020 by Online Payment Ref DCASSIST							
KGLOACH K G Loach							
44152/11657/HAAA compost Authorised: rb	20/05/2020	44152	1	115.20	0.00	115.20	0.00
44156/11656/brush, shovel scra Authorised: rb	20/05/2020	44156	1	48.84	0.00	48.84	0.00
					0.00	164.04	
Above paid on 29/05/2020 by Online Payment Ref KGLOACH							
LAC LAC Autoparts							
MB601297/11654/Adblue Authorised: rb	13/05/2020	MB601297	1	84.60	0.00	84.60	0.00
					0.00	84.60	
Above paid on 29/05/2020 by Online Payment Ref LAC							
LESHALMAN Les Halman Nurseries Ltd							
54931/11655/summer bedding Authorised: rb	21/05/2020	54931	1	756.00	0.00	756.00	0.00
					0.00	756.00	
Above paid on 29/05/2020 by Online Payment Ref LESHALMAN							

Continued over page

26/05/2020

Congleton Town Council

Page 2412

15:30

List of Purchase Ledger Payments

User: ST

Linked to Cashbook 1

Entered Month 2
by user ST

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
MOORE R.J.& J. Moore							
200520/11658/S Firkin flowers	20/05/2020	200520	1	30.00	0.00	30.00	0.00
Authorised: dm							
					0.00	30.00	
Above paid on 29/05/2020 by Online Payment Ref MOORE							
PRISMPARFU Prism Parfums Ltd							
567/11659/hand sanitisers	20/05/2020	567	1	937.50	0.00	937.50	0.00
Authorised: dm							
					0.00	937.50	
Above paid on 29/05/2020 by Online Payment Ref PRISMPARFU							
SLCC Society of Local Council Clerks							
131718/11661/webinar	19/05/2020	131718	1	42.00	0.00	42.00	0.00
Authorised: lm							
					0.00	42.00	
Above paid on 29/05/2020 by Online Payment Ref SLCC							
THOMSON Thomson Planning Partnership Ltd							
54/012/AT/106/11662/Consultant	24/05/2020	54/012/AT/106	1	561.60	0.00	561.60	0.00
Authorised: dm							
					0.00	561.60	
Above paid on 29/05/2020 by Online Payment Ref THOMSON							
WATERLOGIC Waterlogic GB Ltd							
5585174/11663/cooler rental	30/04/2020	5585174	1	39.84	0.00	39.84	0.00
Authorised: mjlw							
					0.00	39.84	
Above paid on 29/05/2020 by Online Payment Ref WATERLOGIC							
WATERPLUS2 Water Plus Ltd							
05581171/11664/paddling pool	12/05/2020	05581171	1	339.42	0.00	339.42	0.00
Authorised: jp							
					0.00	339.42	
Above paid on 29/05/2020 by Online Payment Ref WATERPLUS2							
Total Purchase Ledger Payments					0.00	4,725.04	

CONGLETON TOWN COUNCIL

COMMITTEE REPORTS AND UPDATES

COMMITTEE:	Finance & Policy Committee		
MEETING DATE AND TIME	2 nd July 2020 7.00pm	LOCATION	Via Zoom
REPORT FROM	Jackie Potts Support Manager and Responsible Financial Officer		
AGENDA ITEM REPORT TITLE	14 Review and amendments to the Financial Regulations		
Background	The Town Council's Financial Regulations are one of the three mandatory documents required by law for a Town Council to operate. (The other two being the Standing Orders and Code of Conduct). The Town Council is required to review the Financial Regulations regularly. These were last reviewed a year ago (13/06/19) so an annual review is good practice.		
Updates	These Financial Regulations have been reviewed by the Chief Officer, Responsible Financial Officer in conjunction with the Chair and Vice Chair of the Finance and Policy committee. The Town Council's Financial regulations are based on the model Financial regulations issued by NALC with some adjustments for local custom and practice. The updates are shown in red on the enclosed copy of the regulations.		
Recommendation	To approve the updates to the Financial Regulations to recommend to Council on 23 rd July 2020 for inclusion in the Council's constitution.		

CONGLETON TOWN COUNCIL
FINANCIAL REGULATIONS

INDEX

1. GENERAL	2
2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)	45
3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING	56
4. BUDGETARY CONTROL AND AUTHORITY TO SPEND	67
5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS	78
6. INSTRUCTIONS FOR THE MAKING OF PAYMENTS	89
7. PAYMENT OF SALARIES	1011
8. LOANS AND INVESTMENTS	1112
9. INCOME	1112
10. ORDERS FOR WORK, GOODS AND SERVICES	1213
11. CONTRACTS	1214
12. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS (PUBLIC WORKS CONTRACTS)	1415
13. STORES AND EQUIPMENT	1416
14. ASSETS, PROPERTIES AND ESTATES	1516
15. INSURANCE	1517
16. RISK MANAGEMENT	1617
17. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS	1618

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 [\(the others being the Standing Orders and the Code of Conduct\)](#). Financial regulations must be observed in conjunction with the council's standing orders 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.
- 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, 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 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,

these 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 £53,000; and
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant committee in accordance with its terms of reference.

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

In these financial regulations the term 'proper practice' or 'proper practices' shall refer to guidance issued in *Governance and Accountability for Local Councils - a Practitioners' Guide (England)* issued by the Joint Panel on Accounting Guidance (JPAG), available from the websites of NALC and the Society for Local Council Chief Officers (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 Mayor (~~Chair~~) 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 Finance Committee.
- 2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit Regulations.
- 2.4. The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as

appear to the council to be necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary for that purpose.

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

2.6. The internal auditor shall:

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

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

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

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

2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by the Local Audit and Accountability Act 2014, 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. The RFO must each year, by no later than November, prepare detailed estimates of all income and expenditure, 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 each committee and the council.

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

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

3.4. 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 £5,000; or
- the Chief Officer for any items below £5,000.

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

4.2. Expenditure in accordance with 4.1 above which results in a budget being exceeded by no more than 10% may be authorised in arrears by the Finance Committee. No other expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by prior 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 for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Chief Officer and the Chair of Council or relevant committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.

4.5. In cases of extreme risk to the delivery of council services, the Chief Officer may authorise revenue expenditure on behalf of the council which in the Chief Officer'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 £2,000. The Chief Officer shall report such action to the Chair as soon as possible and to the council as soon as practicable thereafter.

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 income and expenditure to date under each heading 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.
- 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. The Chief Officer and RFO to be signatories on the accounts for communication purposes only and not to be used for payment. The banking arrangements shall be regularly reviewed for safety and efficiency.
- 5.2. The RFO shall prepare a schedule of payments, forming part of the Agenda for the Meeting and present the schedule to The Finance Committee. The committee shall review the schedule for compliance and, having satisfied itself shall note the payments.
- 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 within the stated credit terms.
- 5.5. The Chief Officer and RFO shall have delegated authority to make 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 Chief Officer and RFO certify that there is no dispute or other reason to delay payment.
 - b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) or
 - c) fund transfers within the councils banking arrangements.
- 5.6. 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 £5,000 shall before payment, be subject to ratification by resolution of the council.

5.7. 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.

5.8. 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 Chief Officer or RFO shall give instruction that a payment shall be made.

6.3. All payments shall be effected 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 two members of council. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, ~~must 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, the invoice and other documentation shall be initialled by the signatories.

6.6. 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.

~~6.7. 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.~~

~~6.10.6.7.~~ 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.

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~~6.11. 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.~~

~~6.12. 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 Chair 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.~~

~~6.13-6.8.~~ 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.

~~6.14-6.9.~~ 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.

~~6.15-6.10.~~ 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.

~~6.16-6.11.~~ Where internet banking arrangements are made with any bank, the Chief Officer and the RFO shall be appointed as Service Administrators. 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.

~~6.17-6.12.~~ 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.

~~6.18-6.13.~~ 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 the Chief Officer and the RFO. A programme of regular checks of standing data with suppliers will be followed by the RFO.

~~6.19-6.14.~~ Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Chief Officer and shall be subject to automatic payment in full at each month-end. In the absence of the Chief Officer any two from the Management Team (currently the RFO, Deputy CO, Town Hall Manager, Streetscape Manager) may authorise use of the credit card or trade card. Full details of all such transactions are to be

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advised by the RFO to the CO on his return. VAT invoices must be obtained where possible.

Personal credit or debit cards of members or staff shall not be used under any circumstances.

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6.20-6.15. 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 £200 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.

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 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. 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

- 8.1. All borrowings shall be effected 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 Chair of the council at the same time as one is issued to the Chief Officer or RFO.~~
- ~~8.4.8.3.~~ 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.
- ~~8.5.8.4.~~ 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.
- ~~8.6.8.5.~~ All investments of money under the control of the council shall be in the name of the council.
- ~~8.7.8.6.~~ All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- ~~8.8.8.7.~~ 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 Chief Officer.
- 9.4. Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year.
- 9.5. All sums received on behalf of the council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the RFO considers necessary.
- 9.6. The origin of each receipt shall be entered on the paying-in slip.
- 9.7. Personal cheques shall not be cashed out of money held on behalf of the council.
- 9.8. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.
- 9.9. Where any significant sums of cash are regularly received by the council, the RFO shall take such steps as are agreed by the council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.

10. ORDERS FOR 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 solicitors, accountants, surveyors and planning consultants;
 - 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 Chief Officer and RFO shall act after consultation with the Chair and Vice Chair of council); and
 - vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
- b. 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 Regulations¹.
- 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)².
- 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 Chief Officer 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 Chief Officer in the ordinary course of post. Each tendering firm shall

¹ 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

² Thresholds currently applicable are:

- a. For public supply and public service contracts 209,000 Euros (£164,176)
- b. For public works contracts 5,225,000 Euros (£4,104,394)

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 Chief Officer in the presence of at least one member of council.
- g. Any invitation to tender issued under this regulation shall be subject to Standing Orders, 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 Chief Officer or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £500 the Chief Officer or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.
- 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 (PUBLIC WORKS CONTRACTS)

- 12.1. Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).
- 12.2. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the council.
- 12.3. Any variation to a contract or addition to or omission from a contract must be approved by the council and Chief Officer 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 Chief Officer 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 £3,000.
- 14.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.4. No real property (interests in land) shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.5. Subject only to the limit set in 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 16), the RFO shall effect all insurances and negotiate all claims on the council's insurers in consultation with the Chief Officer.
- 15.2. The Chief Officer 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. RISK MANAGEMENT

- 16.1. The council is responsible for putting in place arrangements for the management of risk. The Chief Officer shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.
- 16.2. When considering any new activity, the Chief Officer shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

17. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

- 17.1. It shall be the duty of the council to review the Financial Regulations of the council from time to time. The Chief Officer shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these Financial Regulations.
- 17.2. The council may, by resolution of the council duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of council.

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Congleton Town Council - Fixed Asset Register and Inventory as at 31/03/2020

Location	Item no.	Supplier	Purchase Date	Description	2020 Qual	2020 Total Inventory	Fixed Asset Register
Town Hall							
	LB000			Town Hall & Museum	1	2121460	2121460
Paddling Pool Land/ELB003				Paddling Pool (leased)	1	95000	95000
Paddling Pool Plant				Plant room - paddling pool		25000	25000
	EQP079	Nortek	20/08/2010	Paddling Pool ramp	1	475	0
	INF012	Soft Surfaces	08/05/2017	Pool footpath and safety surface	1	7642	7642
	INF013	Centrifugal pumps	08/03/2018	New pool pump	1	1594	1594
	EQP083	Washware	13/05/2019	water fountain	1	341	0
	INF014	Pool Tech	29/03/2018	Chlorine Controller	1	3510	3510
						133562	132746
Allotments							
	LB001		01/04/2009	Allotment toilets	1	3425	3425
	LB002			Hillary Avenue Allotments	1	65000	65000
	LB004			Paddling Pool Toilets	1	1	0
	INF002		01/04/2009	Allotment path	1	5990	5990
	INF011		01/04/2009	Railings at allotments	1	1	0
						74417	74415
Town Hall							
		Chubb	26/08/2010	intruder alarm system	1	4100	4100
	FF008	Trend	28/04/2010	Heating Control software	1	2449	2449
	HFE151	Olympian Sheds	18/03/2020	Storage Shed for Courtyard		1729	1729
	LB001	Richies		Bar Extension	1	40000	40000
Grand Hall							
	HFE091	Style Seating	25/02/2013	300 Green/gold stacking chairs	298	11724	11724
	HFE092	Allen Pavitt	03/01/2013	30 laminate top folding tables 1800 x 750 mm (6ft)	30	3778	3778
	HFE093	Allen Pavitt	03/01/2013	laminate top folding tables 1500 x 750 mm (5ft)	10	1174	1174
Town Hall F&F							
		Chubb	29/10/2015	Fire Alarm works	1	1827	1827
		Chubb	30/10/2015	Fire Alarm works	1	1800	1800
	HFE131	Chubb	26/04/2017	CCTV cameras around Town Hall	13	7000	7000
	HFE007			12 section portable and height adjustable stage unit each section 2.0 by 1.0m made of timber ply top with aluminium frame PA system supplied by Worthingtons Euromet Professional cabinet size 500 by 600 by 1.000m high. Comprising of, 1 No CA-6220 mixer, 1 No R300 Amplifier, 1 No Compact Disk TEAC PD/D2410 multi disk. 1 No Radio Mike amp WT-48106	1	500	500
Grand Hall				Piano upright, SCHAEIDMYER, supplied by NJTOSTEVIN and Son Stoke on Trent.	1	5000	5000
	HFE009			1 No Electric Wall Clock by The London Clock Company.	1	1500	1500
	HFE004		01/06/2008	2 large ceiling chandeliers	2	0	0
	HFE043		01/06/2008	Lion Crest above Main Hall on wall	1	1	0
	CAT114		06/10/2010	NPR 1523 Floor Machine c/w Drive Board, Solution Tank, Scrubbing Brush	1	825	0
	HFE005	Global Hygiene	29/10/2010	Numatic Twintec TT Floor Scrubber 240v	1	1235	1235
	HFE006	Global Hygiene	10/11/2014	Sack Truck	1	86	0
	HFE114	Talke Chemicals					

Congleton Town Council - Fixed Asset Register and Inventory as at 31/03/2020

Location	Item no.	Supplier	Purchase Date	Description	Qual	Total Inventory	2020	Fixed Asset Register
Bridestones Grand Hall	HFE029	PAS Sound Engineering	28/01/2011	Main sound system + gallery system (Grand Hall)	1	8155	8155	8155
	HFE081	PAS Sound Engineering	28/01/2011	4 way mike sockets (these are in the wall)	1	325	325	0
	HFE078	PAS Sound Engineering	28/01/2011	1 stand	2	113	113	0
	HFE132	Pure AV	08/05/2017	Conference System - Bridestones	1	15193	15193	15193
	HFE133	Strictly Tables & chairs	28/07/2017	5' Plastic Folding round tables x 5	5	320	320	320
	HFE134	Strictly Tables & chairs	28/07/2017	6' Plastic Folding round tables x 15	15	1319	1319	1319
	HFE135	Christmas Direct	01/08/2017	Fairy lights	1	564	564	0
	HFE140	Xmasdirect	08/11/2017	Fairy lights	1	140	140	0
	HFE142	Cookies	31/07/2018	LED uplighter lights	28	2583	2583	2583
Inner Hall way G26	HFE136	Chains and Lifting	19/09/2017	Harness for Minstrel Gallery	1	1143	1143	1143
	HFE137	Strictly Tables & chairs	28/07/2017	Narrow Table Trolley	2	425	425	0
	HFE129	T&S Electrical	30/11/2016	Induction Loop System (for the hard of hearing)	1	1925	1925	1925
	HFE019			Green Privacy Screens	3	360	360	0
	HFE071			Congleton Town Council Rolls of Mayors Board 2.00 by 0.800m	1	400	400	0
	HFE025	Donation	01/04/2010	2 samsung LCD TVs	2	0	0	0
	HFE112	Nisbets	23/10/2014	Red rope and brass post barrier	1	113	113	0
	HFE090	MAC Tool Hire	25/03/2013	Infra Red Heaters (park)	2	600	600	0
	HFE018	Global Hygiene	13/10/2010	first Aid Couch	1	324	324	0
Room behind TIC	HFE138	Andrew Deptford aadefib.com	23/12/2011	Delonghi Rapido Oil filled radiator	1	175	175	0
			28/09/2017	Physio-control lifePak CR plus fully automatic Defibrillator	1	980	980	0
				High circular drinks tables tubular steel with beech effect top 550mm diameter 1.200m high	3	270	270	0
	HFE012		01/06/2008	5 Low circular drinks tables (1 in bar)	5	360	360	0
Cellar	HFE014		01/06/2014	5 Low Square drinks tables	4	1	1	0
	HFE015		01/06/2014	2 metal litter bins - 1BS, 1 GH	2	1	1	0
	HFE047			hydro boil water heater (kitchen)	1	543	543	0
	HFE062	SAS Refridgeration	14/04/2010	Bar Cellar Fridge (kitchen)	1	1500	1500	1500
	HFE139	SAS Refridgeration	12/10/2017	2 door bottle cooler	1	350	350	0
	HFE115	Catering Supplies	05/07/2015	Glasswasher (cotton club)	1	1350	1350	1350
	HFE119			Large lockable twin door Bottle Fridge store (corridor)	1	0	0	0
Cellar Cloaks G25a G27	HFE102			Undercounter twin glass bottle fridges	2	0	0	0
	HFE152	Catering Equipment	23/03/2020	Ice Machine		1400	1400	1400
	HFE104			Large Free Standing Beer coolers (owned by the Brewery)	2	0	0	0
	HFE069			2 No portable black tubular steel hat and coat racks on casters 1.800m by 1.800m	2	150	150	0
	HFE068			Handyman Aluminium Ladders 3 stage (park)	1	150	150	0
	C3			2 No Aluminium Flip Chart Boards and Stands	2	100	100	0
	HFE128	COS	30/03/2012	I Nobo Nautile Easel (flip chart board)	1	79	79	0
Store Room G21	HFE028	Access	16/11/2016	900mm x 600mm display boards (rear storeroom)	3	279	279	0
	HFE126			2 No Aluminium Free Standing Display Boards in blue 1.800m by 1.800m	2	500	500	500
		Talke Chemicals	07/11/2016	Ash Bin	1	170	170	0
	HFE 122	Astbury Garden Centre	16/12/2015	2 Artificial Christmas Trees (park)	2	266	266	0
Kitchen G10								

Congleton Town Council - Fixed Asset Register and Inventory as at 31/03/2020

Location	Item no.	Supplier	Purchase Date	Description	Qual	2020 Total Inventory	2020 Fixed Asset Register
	HFE109	Nisbetts	16/04/2015	Stainless Steel Vacuum Flasks	2	140	0
	HFE116	Stephensons	28/05/2016	Simply Tableware 11" plates	14	125	0
	HFE117	Stephensons	28/05/2016	Simply Tableware 6.25" plates	252	444	0
	HFE118	Dudsons	08/04/2015	100 mugs	252	154	0
	HFE121	Stephensons	08/03/2016	Cutlery	100	100	0
	HFE123	Dudsons	03/03/2016	100 mugs	1	159	0
	HFE124	SAS Refrigeration	10/09/2010	undercounter fridge	100	100	0
	HFE074	SAS Refrigeration	13/06/2013	Fridge model GN650TN	1	358	0
	HFE099	The Catering shop	09/08/2013	Chest Freezer CF1300	1	850	850
	HFE100	Ritchie	13/07/2013	C Range Commercial Dishwasher	1	389	389
	HFE082	Ritchie	13/07/2013	Free Standing Fridge Sterling Pro	1	2801	2801
	HFE083	Ritchie	13/07/2013	Blue Seal Salamander Grill	1	458	458
	HFE084	Ritchie	13/07/2013	Oven lincat 6 burner range	1	948	948
	HFE085	Ritchie	13/07/2013	Imperial 6 Burner Range	1	1406	1406
	HFE101			Industrial Gas Cooker	1	0	0
	HFE106			Tall Glass fronted bottle fridge (Cotton Club?)	1	0	0
	HFE107	Ritchie/TS Electrical	15/02/2018	Combi Oven	1	12963	12963
	HFE143	Catering Supplies	03/10/2015	2 door fridge	1	1100	1100
	HFE119						
	HFE127	Catering Supplies	22/11/2016	2 door w/top fridge	1	850	850
	HFE086	Ritchie	13/07/2013	Hot plate parry alpha range	1	1295	1295
	HFE087	Ritchie	13/07/2013	Commercial microwave	1	549	549
	HFE088	Ritchie	13/07/2013	Commercial microwave	1	549	549
	HFE095	Hancocks	14/03/2013	1 litre water jug	1	12	0
	HFE096	Hancocks	14/03/2013	1.8 litre water jug	6	59	0
	HFE149	Viking	10/09/2019	1.6 litre water jugs	20	60	0
	HFE097	Hancocks	14/03/2013	10oz Hiball water glasses	192	70	0
	HFE120	Posh Nosh Parties	23/12/2016	Various kitchen items see list	1	1700	0
First Floor							
	HFE040	Jackson Lloyd	03/06/2010	display cabinet	1	2200	2200
	CAT020	Fattorini	10/05/2012	Jubilee Link badge	1	398	0
	CAT119	Princess Irene Regiment	31/10/2013	S/S Ceremonial Dutch Military Sword	1	2250	0
Bridestones Suite F6							
In Museum	CAT090	In Museum		1 No Tapestry 5.0m by 2.5m depicting Congleton Scene	1	5000	5000
	HFE035			1 No Antique Mayors Chair in carved timber and brown leather good condition	1	300	0
				1 No oil painting of Little Moreton Hall Nr Congleton behind glass in either timber or plaster			
	CAT091			plaster guilt frame 1.000m by 0.900m	1	7500	500
				1 No oil painting of Building Ruin with Fence in Foreground behind glass in either timber or plaster guilt frame 1.100m by 0.900m	1	7500	350
	CAT092			1 No oil painting of Congleton High Street and Town Hall painted and presented by John Nash Peake AD1902 1.600m by 1.200m	1		
	CAT093	Great British Lighting	14/05/2010	Satin Brass Rectangular up/down lights	1	30000	500
	HFE036	Great British Lighting	14/06/2010	Chandeliers	8	4269	4269
	HFE037	R&L Systems Ltd	08/06/2010	2 pulleys for chandeliers (raising & lowering)	2	14106	14106
	HFE038				1	4950	4950

Congleton Town Council - Fixed Asset Register and Inventory as at 31/03/2020

Location	Item no.	Supplier	Purchase Date	Description	Qual	Total Inventory	2020	Fixed Asset Register
	HFE039		01/06/2008	2 ceiling fans	2	1		0
	HFE034	Allen Pavitt Contracts	07/06/2010	1830mm x 762mm tables	6	744		744
	HFE033			2130mm x 762mm tables	3	402		402
	HFE032			1220mm x 762mm tables with round edges	2	242		242
	HFE031			Beech Frame Conference chair	42	3318		3318
	HFE027			Dual Height wheeling folding stage + steps	1	752		752
	HFE030	PAS Sound Engineering	28/01/2011	Sound System	1	5597		5597
	HFE148	Pure AV	23/05/2019	4 x Audio Technical handheld microphones	4	1051		1051
	HFE094	Congleton Office Supplies	28/03/2013	Nobo Tripod Screen	1	137		
	HFE113	Jantex	19/11/2014	Upgraded pulley system for curtains in Bridestones	1	690		0
Spencer Suite F8	OFF136	Prism	08/10/2019	Lenovo ThinkCentre M635q 10tl presentation device (TV in foyer)	1	407		407
	OFF027			10 No tubular steel frame counter chairs upholstered in green with arms	10	1800		1800
	OFF026			2 Semi Circular Boardroom metal frame table with light oak top	2	340		0
	OFF028			1 No Rectangular Boardroom metal frame table with light oak top 1.200m in diameter	2	170		0
	OFF029			1 No Magnus Cresenda Storage Cupboard in light oak 1.600m by 0.550m	1	580		580
	HFE150	Officefurniture Online	30/10/2019	Devonshire Wooden Frame Stacking Armchairs slate grey	10	400		400
	HFE144	Laptop House Ltd	15/02/2018	Avocor E-6500 Touch Screen panel and trolley	1	1854		1854
		Prism	13/06/2019	Microsoft Office for touch screen		185		0
Bridestones	HFE035			2 No Antique Congleton Town Council Mayors Chair in polished wood and leather with ornate carving depicting in wood carving conga eels and barrel tons	1	500		500
				Collection of Framed Certificates and Maps1 No Framed Certificate Guinness World Records Maypole dance 146 participants 2008.1 No Framed Adept Integrated Management System Certificate to Congleton Town Council from SECE1 No Framed 25,000 th scaled plan of	1	300		0
Grand Hall	CAT115			pictures of past Mayors - reframed and hung in Grand Hall	1	1390		0
First Floor Landing	CAT116		08/10/2019	Framed Carnival shields	1	810		0
	CAT120			12 No Charity Boards timber framed with hand painted inscriptions 2.000m by 0.800m 1 No John Pedley1 No The Wilbraham Memorial Fund1 No The Wilbraham and Emily Ann Salt1 No Congleton Charities1 No The CotterhillBrook Street Charities1 No Mary and Judith A	1	1200		1200
	CAT101-CAT113					0		0
first floor kitchen	OFF126	Broadstock	22/05/2018	MJW office desk		98		0
	HFE145	Landscape supply Ltd	08/06/2018	2.3 Powermaxx Combo drill set (MW)		189		0
	HFE146	Ableworld	03/12/2018	Lightweight Steel wheelchair	1	108		0
	HFE020			Dual Height Wheeling folding stage	1	916		916
First Floor Cupboard	HFE089	A&A Music		Music stand as lecturn	1	23		0
	OFF101	Heatons	10/07/2015	Nobo Tripod screen 2000 x 1513	1	137		0
		Talke Chem	04/03/2016	Key Cabinet	1	53		0
First Floor Office	OFF135	Prism	08/10/2019	Dell Vostro 3580 (Spare) notebook	1	807		807
	EQP042	Nevada	10/11/2011	9v battery charger	1	56		0

Congleton Town Council - Fixed Asset Register and Inventory as at 31/03/2020

Location	Item no.	Supplier	Purchase Date	Description	Qual	Total Inventory	2020	Fixed Asset Register
	EQP043	Nevada	10/11/2011	9v rechargeable batteries	9		98	0
	HFE125	Just Projectors	26/07/2016	NEC M311W Projector	1		463	463
	OFF124	Broadstock	13/11/2017	Magnus Desk 1600x800x600 (LM)	1		90	0
	OFF053			4 No High Back Operator Chairs in fabric colour leaf	4		340	0
	OFF054		01/06/2008	Beech effect 2 door cupboard (RB Office)	1		1	0
	OFF066			1 No Rectangular Table metal frame 1.800m by 0.750m in light oak timber finish	1		85	0
	OFF055			Magnus Storage Cupboard with Tambour Doors 1.950m by 1.060m by 0.530m in light oak timber finish	1		300	0
	OFF055			Magnus storage cupboard	1		400	0
	OFF085	Broadstock	08/07/2014	Four shelf L/Oak bookcase (behind JP)	1		113	0
	OFF137	Southern Broadstock	29/10/2019	Tambour cupboard (back of admin office)	1		308	0
	OFF133	Southern Broadstock	13/06/2019	3 x 16x8 desks for admin office	3		261	0
	OFF116	Prism	15/05/2017	ST desktop PC - Dell - Optiplex 3050	1		1016	1016
	OFF117	Prism	15/05/2017	ST Monitor - Dell 22"	1		147	147
	OFF073	Prism	03/12/2013	Office Server	1		2383	2383
	OFF119	Prism	03/05/2017	APC Smart UPS 1000VA battery backup for server	1		343	0
	OFF094	PCWorld	29/05/2014	Net gear Comms box	1		120	0
	OFF130	Prism	06/03/2019	New comms box and wires	1		2545	2545
	OFF138	Prism	28/11/2019	Dell Vostro 3470 8gbRAM Windows 10 LM	1		725	725
	OFF122	Prism	12/09/2017	Dell 22" Monitor P2217H- LM	1		158	0
	OFF123	Prism	26/09/2017	Adobe Acrobat Pro 2017 (LM machine)	1		575	0
	OFF132	Prism	18/04/2019	Dell Vostro 3470 PC AMW	1		816	816
	OFF139	Prism	28/11/2019	Dell Vostro 3470 8gbRAM Windows 10 MW	1		725	725
		Prism	07/12/2011	Office Professional 2010 software	3		830	830
				Office Home and Business 2010 Software	4		760	760
	OFF112	Prism	17/01/2017	Dell 22" Monitor P2217- JP	1		131	131
	OFF113	Prism	17/01/2017	Dell Optiplex 3040 Mini tower PC - JP	1		753	753
	OFF134	Pear Technology	31/01/2011	Mapping Software and Asset Manager	1		1625	1625
	OFF128	Prism	04/09/2018	Brother Laser Jet Printer L2370DN (main office)	1		112	0
	OFF110	Prism	14/01/2017	Avaya VOIP telephone system	1		4225	4225
Second Floor Office	EQP041		01/04/2010	PAT Tester	1		850	0
First Floor Office	OFF048		01/06/2008	Wooden Coat Stand	1		1	0
Top archive room	OFF049			4 No 4 Drawer Metal Filing cabinets	3		495	495
	OFF078			2 drawer metal filing cabinet	1		68	0
				3 office blinds (admin office)	3		397	397
	HFE098	Viking	02/09/2013	NEC M3111 Projector	1		465	0
	OFF056	Viking	17/06/2010	Ativa Shredder	1		290	0
Second Floor Office								
Streetscape								
	OFF114	Prism	17/01/2017	RB laptop - plus addition 2018/19	1		1068	1068
	OFF020	Broadstock	25/01/2012	3 Drawer Pedestal CJ	1		103	
	OFF032		01/06/2008	4 Green swivel chairs	4		1	
	OFF081	Broadstock	22/01/2014	RB desk	1		114	0
	OFF082	Broadstock	22/01/2014	RB Pedestal	1		103	0
	OFF083	Broadstock	23/01/2014	RB bookcase (now in Brew room)	1		113	0
	OFF084	Broadstock	24/01/2014	RB chair	1		83	0

Congleton Town Council - Fixed Asset Register and Inventory as at 31/03/2020

Location	Item no.	Supplier	Purchase Date	Description	Qual	Total Inventory	2020	Fixed Asset Register
	HFE147	ESE Direct	22/10/2018	3x Topbox shelving units for archive	3	363		0
	OFF096	Broadstock	17/11/2014	MW Desk	1	114		0
	OFF097	Broadstock	17/11/2014	MW Pedestal	1	103		0
	OFF098	Broadstock	17/11/2014	MW chair with arms	1	105		0
	HFE065		01/06/2008	Step ladder	1	1		0
Campbell Suite	OFF030			2 tables 1.600m diameter 25 mm top in light oak	2	200		0
Second Floor Office								
Clerk's Office	OFF118	Prism	15/05/2017	HP Laser jet Pro 203dw printer	1	135		
	OFF031			3 No Cantilever Universal Workstations Magnus Wave metal frame 1.800m by 1.200m by 0.800m with 0.600m with Lockable Under Desk Filing Cabinets all in light oak timber finish	4	880		880
	OFF033			1 No Magnus Circular Table with Central Column Base in light oak 1.000m diameter	1	135		0
	OFF034			4 No 4 Leg Stackable Meeting Chairs Without Arms Upholstered in fabric colour leaf	4	240		0
	OFF044			1 No 2 Drawer Metal Filing Cabinet	1	100		0
	OFF111	Heatons	14/11/2016	4 drawer grey filing cabinet	1	129		0
	OFF079	The Stationery Cupboard		Jemini 2 drawer filing cabinet grey	1	111		0
	OFF043			1 No 2 Drawer Small Timber Filing Cabinet in Beech Wood	1	40		0
	OFF125	Prism	01/11/2017	Dell 3380 latitude laptop (DM) with wireless keyboard and mouse	1	1170		1170
	OFF040			1 No Dell 19inch Flat Screen Monitor BH PC	1	175		175
	OFF099	Prism	15/01/2015	Adobe Acrobat X1 Pro (DM Machine)	1	480		0
	OFF035			Metal cupboard		210		0
	OFF047		16/01/2012	Canon ES0 1100D5 Camera	1	350		0
	OFF129	Argos	03/12/2018	Canon IXUS 185 20MP 8x zoom camera	1	94		0
	OFF121	Prism	02/08/2017	Dell Latitude 3580 SSD Laptop (JM)	1	1130		1130
	OFF131	Prism	18/04/2019	MS Dell Vostro5568 Notebook	1	879		879
	OFF127	Prism	13/06/2018	Inspiron 15 5000 series laptop Martha	1	1463		1463
	OFF120	Frank Henshall	03/07/2017	Canon 5D 28-105 camera EX550 Flash gun	1	450		0
				Ancient Records NB. A nominal value is included. Following a discussion with David Roffe Medieval Historian the ancient records if offered for sale could generate interest from American Universities and as a set realise in the order of £100,000	1	10000		10000
Museum	CAT100							
							302478	230608
	CS001-CS007			Welcome to Congleton Road Signs	7	11200		11200
	FP001-FP007			Town Centre finger posts - (7?)	3	7800		7800
	NB001-NB007			Notice Boards - (7?)	6	6600		6600
		XLDisplays	08/07/2015	Secure lockable external notice board 1 Moody St Gardens	1	126		0
		XLDisplays	08/07/2015	Secure lockable external notice board 1 Moody St Gardens	1	126		0
	INF001			River Dane walkway	1	35000		35000
	INF005	Belmont Fabrication	31/05/2012	Jubilee Arches in Community Garden	3	4500		4500
	CS008	Lite Ltd	08/12/2013	Xmas Lights - JM has breakdown	1	18308		18308

Congleton Town Council - Fixed Asset Register and Inventory as at 31/03/2020

Location	Item no.	Supplier	Purchase Date	Description	Qual	2020 Total Inventory	2020 Fixed Asset Register
Streetscape						177238	94866
	EQP050	Sharrocks	16/06/2017	Lawnmower Flight 553HRSPROHS	1	949	949
	EQP049	Sharrocks	16/06/2017	Lawnmower Flight 553HRSPROHS	1	949	949
	EQP025	Cheshire East	01/01/2014	Bowling Green Mower		1	1
	EQP026	Cheshire East	01/01/2014	Strimmer		1	1
	EQP027	Cheshire East	01/01/2014	Strimmer		1	1
	EQP029	Cheshire East	01/01/2014	Blower Stihl BR350		1	1
	EQP030	Cheshire East	01/01/2014	Hedgecutter		1	1
	EQP031	Cheshire East	01/01/2014	Hedgecutter		1	1
	EQP032	Cheshire East	01/01/2014	Flymo mower - Allen		1	1
	EQP033	Cheshire East	01/01/2014	Hayter Harrier		1	1
	EQP069	Paul Brereton Ltd	04/10/2019	Williams LM105G Serial SCKD00000J5157196 Trailer	1	2975	2975
	EQP077	Cheshire East	01/01/2014	Small Ford Tractor L593 LHJ		1	1
	EQP078	Cheshire Turf Machinery	09/03/2015	TORO GM3400 Ride on Mower - cylinder AJ13 YBX		12995	12995
	EQP011	Congleton Garden Machinery	01/03/2014	Hayter Condor Hydro with 5 blades	1	5315	5315
	EQP012	Congleton Garden Machinery	01/03/2014	Hayter Condor Hydro with 5 blades	1	5315	5315
	EQP014	Congleton Garden Machinery	01/03/2014	Honda HRS536HX 4 Wheel	1	1026	1026
	EQP015	Congleton Garden Machinery	01/03/2014	Honda HRS536HX 4 Wheel	1	1026	1026
	EQP016	Congleton Garden Machinery	01/03/2014	Honda HRS536HX 4 Wheel	1	1026	1026
	EQP017	Congleton Garden Machinery	01/03/2014	Strimer Stihl FS410 C-E	1	707	707
	EQP018	Congleton Garden Machinery	01/03/2014	Strimer Stihl FS410 C-E		707	707
	EQP019	Congleton Garden Machinery	01/03/2014	Strimer Stihl FS410 C-E		707	707
	EQP020	Congleton Garden Machinery	01/03/2014	Long Reach Hedge Cutter		356	356
	EQP021	Congleton Garden Machinery	10/01/2014	Long Reach Hedge Cutter	1	338	338
	EQP022	Congleton Garden Machinery	10/01/2014	Long Reach Hedge Cutter	1	338	338
	EQP044	CTM	25/03/2014	TORO LT3340 Ride on Mower - Rotary AJ13 YBY	1	24950	24950
	EQP045	Fresh Group	17/06/2014	Back Pack Vacuum	1	994	994
	EQP046	Congleton Garden Machinery	21/10/2014	Stihl BR600 Blower	1	371	371
	EQP047	C Bury Sales Ltd	12/08/2015	Petrol Rotivator	1	308	308
	EQP048	CGM	22/09/2015	Honda HRS537HY Lawnmower	1	797	797
	EQP053	CGM	22/09/2015	Honda HHH 25S75E - trimmer	1	310	310
	EQP054	CGM	22/09/2015	Honda HHH 25S75E - trimmer	1	310	310
	EQP068	PE Jones	16/03/2016	Second Hand Pressure Washer and trailer	1	1500	1500
	EQP051	Calgary	08/04/2016	Apache SC42 Scarifier	1	349	349
	EQP055	Congleton Garden Machinery	18/04/2017	Stihl MS 180 14" Chainsaw	1	172	172
	EQP063	Congleton Garden Machinery	01/12/2018	Stihl HS87T Hedgecutter	1	351	351
	EQP057	Congleton Garden Machinery	12/03/2018	Echo ES-250ES Leaf blower	1	196	196
	EQP082	Landscape supplies	23/04/2018	Hammerlin Galvanised Barrow		81	0
	EQP058	CGM	18/06/2018	Blower Echo PB-2520		162	0
	EQP060	Cheshire East	01/01/2014	Strimmer		1	1
	EQP061	Cheshire East	01/01/2014	Strimmer		1	1
	EQP062	Cheshire East	01/01/2014	Strimmer		1	1

CONGLETON TOWN COUNCIL

COMMITTEE REPORTS AND UPDATES

COMMITTEE:	Finance and Policy Committee		
MEETING DATE AND TIME	02/07/2020 7pm	LOCATION	Via Zoom
REPORT FROM	Jackie Potts – Support Manager and Responsible Financial Officer		
AGENDA ITEM	16		
REPORT TITLE	Annual Governance and Accountability Return (AGAR)2019/ 2020		
Background	<p>Smaller Authorities' Audit Appointments Ltd (SAAA) replaced the Audit Commission in 2017 to procure external audit services under the Local Audit and Accountability Act 2014 to Town and Parish Councils. For those, like Congleton Town Council, with income or expenditure under £6.5 million per year (referred to as smaller authorities), it operates a limited assurance regime. The regime is designed to provide a level of assurance at a cost proportionate to the amounts of public money managed by these smaller authorities. The auditors undertake a limited range of specified procedures to give assurance about the accounting statements.</p>		
Updates	<p>Normally all documentation has to be received by the external auditor (currently PKF Littlejohn) by 30th June following the financial year end of 31st March. However, in response to the Covid-19 pandemic the Ministry of Housing, Communities and Local Government issued a statutory instrument amending this deadline and documents now have to be received by 31st July 2020. Also the dates for the period of public rights (where members of the public can request to see the accounts and documentation) has been amended and will now be 30 working days after the AGAR has been approved at full council.</p>		
Decision Requested	<p>To approve the AGAR and the Unaudited Financial Statements and recommend that they are approved by Council at the meeting on 23rd July 2020</p>		

Annual Governance and Accountability Return 2019/20 Part 3

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

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

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:
 - The Annual Internal Audit Report is completed by the authority's internal auditor.
 - Sections 1 and 2 are to be completed and approved by the authority.
 - Section 3 is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published **before 1 July 2020**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2020**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2020
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2019/20

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

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

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on a publicly accessible website:

Before 1 July 2020 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2019/20**, approved and signed, page 4
- **Section 2 - Accounting Statements 2019/20**, approved and signed, page 5

Not later than 30 September 2020 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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

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

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the Annual Governance and Accountability Return is complete (no highlighted boxes left empty), and is properly signed and dated. Where amendments are made by the authority to the AGAR after it has been approved by the authority and before it has been reviewed by the external auditor, the Chairman and RFO should initial the amendments and if necessary republish the amended AGAR and recommence the period for the exercise of public rights. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the annual internal audit report if possible before approving the annual governance statement and the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2020.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the Annual Governance and Accountability Return covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2019) equals the balance brought forward in the current year (Box 1 of 2020).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the period for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets it **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2020**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations from last year to this year been published?	✓	
	Has the bank reconciliation as at 31 March 2020 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

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

Annual Internal Audit Report 2019/20

CONGLETON TOWN COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2020.

The internal audit for 2019/20 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and Investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")			✓
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

22/10/19 28/01/20 08/05/20

Mr. J. King

Signature of person who carried out the internal audit

J. King

Date

08/05/20

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

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

Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

Congleton Town Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2020, that:

	Agreed		Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓

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

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

23/07/2020

and recorded as minute reference:

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

Chairman

Clerk

Other information required by the Transparency Codes (not part of Annual Governance Statement)

Authority web address

www.congleton-tc.gov.uk

Section 2 – Accounting Statements 2019/20 for

Congleton Town Council

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	707,750	807,075	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	836,152	884,152	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	555,526	548,602	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	-699,969	-706,581	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	-58,014	-42,432	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	-534,370	-604,848	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	807,075	885,968	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	833,590	918,520	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	2,866,258	2,869,088	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	373,406	347,563	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
		✓	N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2020 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

Date

23/07/2020

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

23/07/2020

as recorded in minute reference:

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

Section 3 – External Auditor Report and Certificate 2019/20

In respect of : Congleton Town Council

1 Respective responsibilities of the body and the auditor

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

- summarises the accounting records for the year ended 31 March 2020; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2019/20

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2019/20

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2020.

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Congleton Town Council

Unaudited Financial Statements

For the year ended 31 March 2020

Congleton Town Council

Table of Contents

31 March 2020

	Page
Table of Contents.....	2
Council Information.....	3
Statement of Responsibilities.....	4
Statement of Accounting Policies.....	5
Income and Expenditure Account.....	8
Statement of Movement in Reserves.....	9
Balance Sheet.....	10
Cash Flow Statement.....	11
Notes to the Accounts.....	12
1 Interest and Investment Income.....	12
2 Agency Work.....	12
3 Related Party Transactions.....	12
4 Publicity.....	12
5 Audit Fees.....	12
6 Members' Allowances.....	12
7 Employees.....	13
8 Pension Costs.....	13
9 Tangible Fixed Assets.....	14
10 Financing of Capital Expenditure.....	14
11 Information on Assets Held.....	15
12 Current Asset Investments.....	15
13 Debtors.....	16
14 Creditors and Accrued Expenses.....	16
15 Long Term Liabilities.....	16
16 Financial Commitments under Operating Leases.....	17
17 Deferred Grants.....	17
18 Capital Financing Account.....	17
19 Revaluation Reserve.....	18
20 Earmarked Reserves.....	18
21 Reconciliation of Revenue Cash Flow.....	18
22 Movement in Cash.....	19
23 Reconciliation of Net Funds/Debt.....	19
24 Capital Commitments.....	19
25 Contingent Liabilities.....	19
26 Post Balance Sheet Events.....	19
Appendices.....	20

Congleton Town Council

Council Information

31 March 2020

(Information current at 23rd July 2020)

Town Mayor

Cllr S. A. Holland

Councillors

Cllr D. Murphy (Deputy Mayor)

Cllr S. M. Akers Smith

Cllr D. S. Allen

Cllr D. Amies

Cllr M. Amies

Cllr D.T Brown

Cllr R. Chadwick

Cllr R. Douglas

Cllr P. Duffy

Cllr S. Firkin

Cllr M. Gartside

Cllr G. P Hayes

Cllr R. Hemsley

Cllr A. M. Martin

Cllr R. Moreton

Cllr J. D. Parry

Cllr M. Rogan

Cllr J. Smith

Cllr K. Wesley

Chief Officer

Mr D McGifford

Responsible Financial Officer (R.F.O.)

Mrs J. Potts FMAAT, CiLCA

Auditors

PKF Littlejohn LLP

SBA Team

1 Westferry Circus

Canary Wharf, London, E14 4HD

Internal Auditors

Auditing Solutions Limited

Clackerbrook Farm, 46 The Common

Bromham, Chippenham, Wiltshire, SN15 2JJ

Congleton Town Council
Statement of Responsibilities
31 March 2020

The Council's Responsibilities

The council is required:

- to make arrangements for the proper administration of its financial affairs
- to secure that one of its officers (R.F.O.) has the responsibility for the administration of those affairs. At this council that officer is the Responsible Financial Officer, and
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

The Responsible Financial Officer's Responsibilities

The R.F.O. is responsible for the preparation of the council's Unaudited Financial Statements in accordance with Part 4 of the "Governance and Accountability for Local Councils – A Practitioners Guide (England) (as amended)" (the guide), so far as is applicable to this council, to present a true and fair view of the financial position of the council at 31 March 2020 and its income and expenditure for the year then ended.

In preparing the Unaudited Financial Statements, the R.F.O. has:

- selected suitable accounting policies and then applied them consistently
- made judgements and estimates that were reasonable and prudent, and
- complied with the guide.

The R.F.O. has also:

- kept proper accounting records, which were up to date, and
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

Responsible Financial Officer's Certificate

I further certify that the Unaudited Financial Statements present a true and fair view of the financial position of Congleton Town Council at 31 March 2020, and its income and expenditure for the year ended 31 March 2020.

Signed:

Mrs J. Potts FMAAT, CiLCA- Responsible Financial Officer

Date:

Congleton Town Council
Statement of Accounting Policies
31 March 2020

Auditors

The name and address of the External Auditors is provided for information only.

These Statements are not subject to audit and the External Auditors have no responsibility for them.

Accounting Convention

The accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (FRSSE) issued by the Accounting Standards Board, as applied to Local Councils by part 4 of Governance and Accountability for Local Councils – A Practitioners Guide (England) (the guide). Comparative figures have been restated to conform to the revised formats where appropriate. Certain requirements have been omitted for clarity and simplicity as these statements are not subject to audit. They are produced in support of the council's audited Statement of Accounts contained within the Annual Return Statement of Accounts.

These accounts have been prepared having regard to the fundamental accounting concepts of: Going Concern, Prudence, Accruals, Relevance, Consistency, Reliability, Comparability, Understandability and Materiality.

The accounts have been prepared under the historical cost convention.

Fixed Assets

All expenditure in excess of £1000 (on any one item or group of similar items) on the acquisition, creation or enhancement of fixed assets is capitalised on an accruals basis in the accounts. Expenditure on fixed assets is capitalised, provided that the fixed asset yields benefits to the authority and the services it provides, for a period of more than one year. Fixed assets are valued on the basis recommended by the Chartered Institute of Public Finance and Accountancy (CIPFA) and in accordance with the statements of asset valuation principles and guidance notes issued by the Royal Institution of Chartered Surveyors (RICS). The closing balances are stated on the following basis:

all assets are included in the balance sheet at the lower of cost (estimated where not known) or estimated realisable value, except that,

certain community assets are the subject of restrictive covenants as to their use and /or future disposal. Such assets are therefore considered to have no appreciable realisable value and are included at nominal value only.

The surplus or deficit arising on periodic revaluations of fixed assets has been credited or debited to the Revaluation Reserve. Subsequent revaluations of fixed assets are planned at five yearly intervals, although material changes to asset valuations will be adjusted in the interim period, should they occur.

In accordance with Financial Reporting Standard (FRS) 15, depreciation is provided on all operational buildings (but not land), as well as other assets.

Depreciation Policy

Buildings and leasehold land are depreciated over the shorter of 50 years or the anticipated remaining useful lives on a straight line basis.

Freehold land is not depreciated.

Non Operational Assets (including Investment Properties) are not depreciated.

Vehicles, plant, equipment and furniture are depreciated over 3 to 10 years on a straight line basis.

Infrastructure assets are depreciated over 10 years at 10% per annum straight line.

Community assets are not depreciated, because they are of either intrinsic or purely nominal value.

Depreciation is accounted for as a Balance Sheet movement only, not through the Income and Expenditure Account.

Congleton Town Council
Statement of Accounting Policies
31 March 2020

Grants or Contributions from Government or Related Bodies

Capital Grants

Where a fixed asset has been acquired or improved with the financing either wholly or in part by a grant or contribution from government or a related body, e.g. Sports Council, the amount of the grant has been credited to Deferred Grants Account and carried forward. Grants so credited are released back to revenue over the life of the asset to match, and thereby offset wholly or in part, depreciation charged.

Revenue Grants

Revenue grants are credited to income when conditions attached thereto have been fulfilled and/or equivalent expenditure has been incurred. Grants received in respect of which the conditions have not been fulfilled, or expenditure incurred, are carried forward as deferred revenue grants.

Investments

Investments are included in the balance sheet at historic cost and realised gains or losses are taken into the income and expenditure account as realised. Details are given at note 12.

Debtors and Creditors

The revenue accounts of the council are maintained on an accruals basis in accordance with the regulations. That is sums due to or from the council during the year are included whether or not the cash has actually been received or paid in the year. Exceptions to this are payment of regular quarterly and other accounts (e.g. telephones, electricity). This policy is applied consistently each year. Therefore, it will not have a material effect on the year's accounts or on the council's annual budget.

The council reviews the level of its commercial debtors on a regular basis and provisions are made, as required, where the likelihood of amounts proving ultimately collectable is in doubt.

Value Added Tax

Income and Expenditure excludes any amounts related to VAT, as all VAT suffered/collected is recoverable from or payable to HM Revenue and Customs. Any amounts not so recoverable are treated as a separate expense.

External Loan Repayments

The council accounts for loans on an accruals basis. Details of the council's external borrowings are shown at note 15.

Leases

Rentals payable under operating leases are charged to revenue on an accruals basis. Details of the council's obligations under operating leases are shown at note 16.

Congleton Town Council
Statement of Accounting Policies
31 March 2020

Reserves

The council maintains certain reserves to meet general and specific future expenditure. The purpose of the council's reserves is explained in notes 18 to 20.

Certain reserves are maintained to manage the accounting processes for tangible fixed assets, available for sale investments and retirement benefits. They do not represent usable resources for the council:

Revaluation Reserves – hold balances representing unrealised gains on the appropriate asset since 1st April 2007.

Capital Financing Account – represent the council's investment of resources in such assets already made.

Interest Income

All interest receipts are credited initially to general funds.

Cost of Support Services

The costs of management and administration have been apportioned to services on an appropriate and consistent basis.

Pensions

The pension costs that are charged against precept in the council's accounts, in respect of its employees, are equal to the contributions paid to the funded pension scheme for those employees.

These contributions are determined by the fund's actuary on a triennial basis and are set to meet 100% of the liabilities of the pension fund, in accordance with relevant government regulations.

The next actuarial valuation is due at 31st March 2022 and any change in contribution rates as a result of that valuation will take effect from 1st April 2023.

Congleton Town Council
Income and Expenditure Account
31 March 2020

	Notes	2020 £	2019 £
Income			
Precept on Unitary Authority		884,152	836,152
Grants Receivable		30,623	18,739
Rents Receivable, Interest & Investment Income		4,983	3,773
Charges made for Services		512,539	527,950
Other Income		457	2,189
Total Income		1,432,754	1,388,803
Expenditure			
Direct Service Costs:			
Salaries & Wages		(544,122)	(548,058)
Grant-aid Expenditure		(55,398)	(77,755)
Other Costs		(498,181)	(401,825)
Democratic, Management & Civic Costs:			
Salaries & Wages		(162,459)	(151,911)
Other Costs		(55,055)	(58,900)
Total Expenditure		(1,315,215)	(1,238,449)
Excess of Income over Expenditure for the year.		117,539	150,354
Exceptional Items			
(Loss)/Profit on the disposal of fixed assets		(2,317)	607
Net Operating Surplus for Year		115,222	150,961
STATUTORY CHARGES & REVERSALS			
Statutory Charge for Capital (i.e. Loan Capital Repaid)		(25,843)	(41,188)
Capital Expenditure charged to revenue	10	(12,803)	(9,841)
Reverse profit on asset disposals		2,317	(607)
Transfer (to) Earmarked Reserves	20	(61,233)	(89,208)
Surplus for the Year to General Fund		17,660	10,117
Net Surplus for the Year		78,893	99,325
The above Surplus for the Year has been applied for the Year to as follows:			
Transfer (to) Earmarked Reserves	20	61,233	89,208
Surplus for the Year to General Fund		17,660	10,117
		78,893	99,325

The council had no other recognisable gains and/or losses during the year.

The notes on pages 12 to 19 form part of these unaudited statements.

Congleton Town Council
Statement of Movement in Reserves
31 March 2020

Reserve	Purpose of Reserve	Notes	2020 £	Net Movement in Year £	2019 £
Asset Revaluation Reserve	Store of gains on revaluation of fixed assets	19	100,943	-	100,943
Capital Financing Account	Store of capital resources set aside to purchase fixed assets	18	377,878	(3,160)	381,038
Earmarked Reserves	Amounts set aside from revenue to meet general and specific future expenditure	20	667,407	61,233	606,174
General Fund	Resources available to meet future running costs		218,561	17,660	200,901
Total			1,364,789	75,733	1,289,056

The notes on pages 12 to 19 form part of these unaudited statements.

Congleton Town Council

Balance Sheet

31 March 2020

	Notes	2020 £	2020 £	2019 £
Fixed Assets				
Tangible Fixed Assets	9		2,013,957	2,074,257
Current Assets				
Debtors and prepayments	13	26,038		29,678
Investments	12	300,000		300,000
Cash at bank and in hand		618,520		533,590
		<u>944,558</u>		<u>863,268</u>
Current Liabilities				
Current Portion of Long Term Borrowings		(5,436)		(25,843)
Creditors and income in advance	14	<u>(58,589)</u>		<u>(56,192)</u>
Net Current Assets			880,533	781,233
Total Assets Less Current Liabilities			2,894,490	2,855,490
Long Term Liabilities				
Long-term borrowing	15		(342,127)	(347,563)
Deferred Grants	17		<u>(1,187,574)</u>	<u>(1,218,871)</u>
Total Assets Less Liabilities			<u>1,364,789</u>	<u>1,289,056</u>
Capital and Reserves				
Revaluation Reserve	19		100,943	100,943
Capital Financing Reserve	18		377,878	381,038
Earmarked Reserves	20		667,407	606,174
General Reserve			<u>218,561</u>	<u>200,901</u>
			<u>1,364,789</u>	<u>1,289,056</u>

The Unaudited Financial Statements represent a true and fair view of the financial position of the Council as at 31 March 2020, and of its Income and Expenditure for the year.

These accounts were approved by the Council on 23rd July 2020 .

Signed:

Cllr S. A. Holland

Town Mayor

.....

Mrs J. Potts FMAAT, CiLCA

Responsible Financial Officer

Date:

.....

The notes on pages 12 to 19 form part of these unaudited statements.

Congleton Town Council

Cash Flow Statement

31 March 2020

	Notes	2020 £	2020 £	2019 £
REVENUE ACTIVITIES				
<i>Cash outflows</i>				
Paid to and on behalf of employees		(705,990)		(700,254)
Other operating payments		(578,970)		(555,397)
			(1,284,960)	(1,255,651)
<i>Cash inflows</i>				
Precept on Unitary Authority		884,152		836,152
Cash received for services		513,784		534,480
Revenue grants received		30,623		18,739
			1,428,559	1,389,371
Net cash inflow from Revenue Activities	21		143,599	133,720
SERVICING OF FINANCE				
<i>Cash outflows</i>				
Interest paid		(24,973)		(16,940)
<i>Cash inflows</i>				
Interest received		4,950		3,585
			(20,023)	(13,355)
Net cash (outflow) from Servicing of Finance			(20,023)	(13,355)
CAPITAL ACTIVITIES				
<i>Cash outflows</i>				
Purchase of fixed assets		(12,803)		(12,716)
<i>Cash inflows</i>				
Sale of fixed assets		-		2,875
			(12,803)	(9,841)
Net cash (outflow) from Capital Activities			(12,803)	(9,841)
Net cash inflow before Financing			110,773	110,524
FINANCING AND LIQUID RESOURCES				
(Increase) in money on call			-	(150,000)
<i>Cash outflows</i>				
Loan repayments made			(25,843)	(41,188)
			(25,843)	(191,188)
Net cash (outflow) from financing and liquid resources			(25,843)	(191,188)
Increase/(Decrease) in cash	22		84,930	(80,664)

The notes on pages 12 to 19 form part of these unaudited statements.

Congleton Town Council

Notes to the Accounts

31 March 2020

1 Interest and Investment Income

	2020	2019
	£	£
Interest Income - General Funds	4,983	3,773
	<u>4,983</u>	<u>3,773</u>

2 Agency Work

During the year the Council undertook no agency work on behalf of other authorities.

During the year the Council commissioned no agency work to be performed by other authorities.

3 Related Party Transactions

The council entered into no material transactions with related parties during the year.

4 Publicity

Section 5 of the Local Government Act 1986 requires the council to disclose expenditure on publicity. Details are shown under the following broad categories:

	2020	2019
	£	£
Other Advertising	84	130
Marketing/Promotions	3,671	7,090
Council Newsletter	5,325	5,094
Council Website	1,791	815
	<u>10,871</u>	<u>13,129</u>

5 Audit Fees

The council is required to report and disclose the cost of services provided by its external auditors.

These may be summarised as follows:

	2020	2019
	£	£
Fees for statutory audit services	2,000	2,000
Total fees	<u>2,000</u>	<u>2,000</u>

6 Members' Allowances

	2020	2019
	£	£
Members of Council have been paid the following allowances for the year:		
Mayors Allowance	3,000	3,000
	<u>3,000</u>	<u>3,000</u>

Congleton Town Council

Notes to the Accounts

31 March 2020

7 Employees

The average weekly number of employees during the year was as follows:

	2020	2019
	Number	Number
Full-time	16	16
Part-time	10	10
Temporary	-	-
	<u>26</u>	<u>26</u>

All staff are paid in accordance with nationally agreed pay scales.

8 Pension Costs

The council participates in the Cheshire Pension Fund.

The Cheshire Pension Fund is a defined benefit scheme, but the council is unable to identify its share of the underlying assets and liabilities because all town and parish councils in the scheme pay a common contribution rate.

Financial Reporting Standard for Small Enterprises (FRSSE), for schemes such as Cheshire requires the council to account for pension costs on the basis of contributions actually payable to the scheme during the year.

The cost to the council for the year ended 31 March 2020 was £110,657 (31 March 2019 - £105,693).

The most recent actuarial valuation was carried out as at 31st March 2019, and the council's contribution rate is confirmed as being 21.45% of employees' pensionable pay with effect from 1st April 2020 (year ended 31 March 2020 – 20.55%).

Congleton Town Council

Notes to the Accounts

31 March 2020

9 Tangible Fixed Assets

	Operational Freehold Land and Buildings	Operational Leasehold Land and Buildings	Vehicles and Equipment	Infra- structure Assets	Community Assets	Total
Cost	£	£	£	£	£	£
At 31 March 2019	2,238,569	95,000	291,744	90,549	150,396	2,866,258
Additions	-	-	12,803	-	-	12,803
Disposals	-	-	(9,973)	-	-	(9,973)
At 31 March 2020	2,238,569	95,000	294,574	90,549	150,396	2,869,088
Depreciation						
At 31 March 2019	(460,120)	(20,900)	(229,379)	(77,450)	(4,152)	(792,001)
Charged for the year	(43,429)	(1,900)	(22,287)	(2,586)	(584)	(70,786)
Eliminated on disposal	-	-	7,656	-	-	7,656
At 31 March 2020	(503,549)	(22,800)	(244,010)	(80,036)	(4,736)	(855,131)
Net Book Value						
At 31 March 2020	1,735,020	72,200	50,564	10,513	145,660	2,013,957
At 31 March 2019	1,778,449	74,100	62,365	13,099	146,244	2,074,257

Although classified as capital expenditure, certain minor equipment purchases are not included in the above as they are not material in overall value.

Fixed Asset Valuation

The freehold and leasehold properties that comprise the council's properties have been valued as at 31st March 2009 by external independent valuers, Messrs D Dingle B.Sc. Dip Arch (Hons) RIBA. Valuations have been made on the basis set out in the Statement of Accounting Policies, except that not all properties were inspected. This was neither practical nor considered by the valuer to be necessary for the purpose of valuation. Plant and machinery that form fixtures to the building are included in the valuation of the building.

Assets Held under Finance Agreements

The council holds no such assets.

10 Financing of Capital Expenditure

	2020 £	2019 £
The following capital expenditure during the year:		
Fixed Assets Purchased	12,803	12,716
	12,803	12,716
was financed by:		
Capital Receipts	-	2,875
Revenue:		
Capital Projects Reserve	12,803	4,131
Equipment Replacement Reserve	-	5,710
	12,803	12,716

Congleton Town Council

Notes to the Accounts

31 March 2020

11 Information on Assets Held

Fixed assets owned by the council include the following:

Operational Land and Buildings

Congleton Town Hall

Allotments

Operational Land and Buildings

Congleton Paddling Pool

Vehicles and Equipment

Paddling Pool plant and equipment

Christmas Lights

Town Hall Furniture and Equipment

Sundry office equipment

Streetscape Vehicles and Equipment

Infrastructure Assets

Fencing and gates at various sites

Noticeboards and road signs

Other street furniture

Community Assets

Council Artefacts & Regalia

War Memorial

Statue - Sergeant Eardley VC

Public Toilets

Land by War Memorial

12 Current Asset Investments

	2020	2019
	£	£
Cambridge and Counties Bank - Bond	150,000	150,000
CCLA Public Sector Deposit Fund	150,000	150,000
	<u>300,000</u>	<u>300,000</u>

Congleton Town Council

Notes to the Accounts

31 March 2020

13 Debtors

	2020	2019
	£	£
Debtors Control	13,741	12,529
Trade Debtors	13,741	12,529
VAT Recoverable	10,664	9,031
Prepayments	600	7,118
Accrued Interest Income	1,033	1,000
	<u>26,038</u>	<u>29,678</u>

14 Creditors and Accrued Expenses

	2020	2019
	£	£
Trade Creditors	11,164	9,024
Other Creditors	10,134	12,251
Payroll Taxes and Social Security	10,265	9,674
Accruals	25,026	16,859
Accrued Interest Payable	-	8,384
Income in Advance	2,000	-
	<u>58,589</u>	<u>56,192</u>

15 Long Term Liabilities

	2020	2019
	£	£
Public Works Loan Board	347,563	355,256
Cheshire East Council	-	18,150
	<u>347,563</u>	<u>373,406</u>

The above loans are repayable as follows:

	2020	2019
	£	£
Within one year	5,436	25,843
From one to two years	5,696	5,436
From two to five years	18,772	17,916
From five to ten years	37,760	36,039
Over ten years	279,899	288,172
	<u>347,563</u>	<u>373,406</u>
Total Loan Commitment	347,563	373,406
Less: Repayable within one year	(5,436)	(25,843)
	<u>342,127</u>	<u>347,563</u>
Repayable after one year		

Congleton Town Council

Notes to the Accounts

31 March 2020

16 Financial Commitments under Operating Leases

The council had annual commitments under non-cancellable operating leases of equipment as follows:

	2020 £	2019 £
Obligations expiring within one year	1,835	998
Obligations expiring between two and five years	34,278	36,113
Obligations expiring after five years	-	-
	36,113	37,111

17 Deferred Grants

	2020 £	2019 £
Capital Grants Applied		
At 01 April	1,218,871	1,250,168
Released to offset depreciation	(31,297)	(31,297)
At 31 March	1,187,574	1,218,871
Total Deferred Grants		
At 31 March	1,187,574	1,218,871
At 01 April	1,218,871	1,250,168

Capital Grants are accounted for on an accruals basis and grants received have been credited to Deferred Grants Account. Amounts are released from the Deferred Grants Account to offset any provision for depreciation charged to revenue accounts in respect of assets that were originally acquired with the assistance of such grants.

18 Capital Financing Account

	2020 £	2019 £
Balance at 01 April	381,038	370,800
Financing capital expenditure in the year		
Additions - using capital receipts	-	2,875
Additions - using revenue balances	12,803	9,841
Loan repayments	25,843	41,188
Disposal of fixed assets	(9,973)	(14,696)
Depreciation eliminated on disposals	7,656	12,428
Reversal of depreciation	(70,786)	(72,695)
Deferred grants released	31,297	31,297
Balance at 31 March	377,878	381,038

The Capital Financing Account represents revenue and capital resources applied to finance capital expenditure or for the repayment of external loans. It also includes the reversal of depreciation to ensure it does not impact upon the amount to be met from precept. It does not represent a reserve that the council can use to support future expenditure.

Congleton Town Council

Notes to the Accounts

31 March 2020

19 Revaluation Reserve

	2020	2019
	£	£
Balance at 01 April	100,943	100,943
Balance at 31 March	100,943	100,943

The revised system of accounting for local councils requires the establishment of a Revaluation Reserve. The balance on this account represents revaluation of fixed assets since 1st April 2007, less subsequent depreciation charged to revenue on such revaluation elements. This account will increase or reduce as and when assets are revalued or disposed of.

20 Earmarked Reserves

	Balance at 01/04/2019	Contribution to reserve	Contribution from reserve	Balance at 31/03/2020
	£	£	£	£
Capital Projects Reserves	267,057	53,500	(20,307)	300,250
Asset Renewal Reserves	31,616	5,000	(2,272)	34,344
Other Earmarked Reserves	307,501	114,059	(88,747)	332,813
Total Earmarked Reserves	606,174	172,559	(111,326)	667,407

The Capital Projects Reserves are credited with amounts set aside from revenue to part finance specific projects which are part of the council's capital programme.

The Other Earmarked Reserves are credited with amounts set aside from revenue to fund specific known commitments of the council.

The Other Earmarked Reserves at 31 March 2020 are set out in detail at Appendix A.

21 Reconciliation of Revenue Cash Flow

	2020	2019
	£	£
Net Operating Surplus for the year	117,539	150,354
Add/(Deduct)		
Interest Payable	16,589	16,826
Interest and Investment Income	(4,950)	(3,585)
Decrease in debtors	3,640	5,914
Increase/(Decrease) in creditors	10,781	(35,789)
Revenue activities net cash inflow	143,599	133,720

Congleton Town Council

Notes to the Accounts

31 March 2020

22 Movement in Cash

	2020	2019
	£	£
Balances at 01 April		
Cash with accounting officers	55	114
Cash at bank	533,535	614,140
	<u>533,590</u>	<u>614,254</u>
Balances at 31 March		
Cash with accounting officers	107	55
Cash at bank	618,413	533,535
	<u>618,520</u>	<u>533,590</u>
Net cash inflow/(outflow)	<u>84,930</u>	<u>(80,664)</u>

23 Reconciliation of Net Funds/Debt

	2020	2019
	£	£
Increase/(Decrease) in cash in the year	84,930	(80,664)
Cash outflow from repayment of debt	25,843	41,188
Net cash flow arising from changes in debt	<u>25,843</u>	<u>41,188</u>
Movement in net funds/debt in the year	<u>110,773</u>	<u>(39,476)</u>
Cash at bank and in hand	533,590	614,254
Total borrowings	(373,406)	(414,594)
Net funds at 01 April	<u>160,184</u>	<u>199,660</u>
Cash at bank and in hand	618,520	533,590
Total borrowings	(347,563)	(373,406)
Net funds at 31 March	<u>270,957</u>	<u>160,184</u>

24 Capital Commitments

The council had no capital commitments at 31 March 2020 not otherwise provided for in these accounts.

25 Contingent Liabilities

The council is not aware of any contingent liabilities at the date of these accounts.

26 Post Balance Sheet Events

There are no significant Post Balance Sheet events since the preparation of these accounts, up to the date of their final adoption (on 23rd July 2020), which would have a material impact on the amounts and results reported herein.

Congleton Town Council

Appendices

31 March 2020

Appendix A

Schedule of Earmarked Reserves

	<u>Balance at</u> <u>01/04/2019</u> £	<u>Contribution</u> <u>to reserve</u> £	<u>Contribution</u> <u>from reserve</u> £	<u>Balance at</u> <u>31/03/2020</u> £
<u>Capital Projects Reserves</u>				
Capital Contingency Fund	267,057	53,500	(20,307)	300,250
	<u>267,057</u>	<u>53,500</u>	<u>(20,307)</u>	<u>300,250</u>
<u>Asset Replacement Reserves</u>				
Capital Equipment Fund	31,616	5,000	(2,272)	34,344
	<u>31,616</u>	<u>5,000</u>	<u>(2,272)</u>	<u>34,344</u>
<u>Other Earmarked Reserves</u>				
Elections	20,000			20,000
Carnival	0			0
Crime Prevention/Traffic Calming	8,779		(1,422)	7,357
Committed Grants	5,577	5,639	(5,577)	5,639
Congleton Partnership	68,316	54,503	(68,316)	54,503
Covid 19		50,000		50,000
Ancient Treasures	3,000			3,000
Web Site	2,651	2,500		5,151
Training	10,000		(1,521)	8,479
Devolved Services	0			0
Loan Repayments	2,655		(2,655)	0
Public Toilets	24,012			24,012
Play Areas	0			0
Public Realm	9,188			9,188
Legal Fees	5,292			5,292
Christmas Lights	7,573	417		7,990
Tourism	10,768		(1,599)	9,169
Marketing	5,000			5,000
Congleton Neighbourhood Plan	19,690		(7,657)	12,033
Cenotaph	100,000			100,000
Rotary Bonfire	5,000			5,000
Congleton in Bloom	0			0
Civic		1,000		1,000
	<u>307,501</u>	<u>114,059</u>	<u>(88,747)</u>	<u>332,813</u>
 TOTAL EARMARKED RESERVES	 <u>606,174</u>	 <u>172,559</u>	 <u>(111,326)</u>	 <u>667,407</u>

Congleton Town Council

31 March 2020

Annual Report Tables

Table. 1 – Budget & Actual Comparison

	Budget £	Actual £
Net Expenditure		
Museum Support	4,500	4,500
Paddling Pool & Play Areas	27,968	27,287
Allotments	1,250	1,093
Tourism	38,000	28,705
Closed Churchyard & Church Clock	300	242
Congleton Town Hall	74,766	80,898
Public Conveniences	8,600	11,059
Community Safety (Crime Reduction)	66,150	42,780
Congleton Partnership & Community Development	186,097	190,477
CTC Streetscape	197,119	167,498
Net Direct Services Costs	604,750	554,539
Corporate Management	148,512	148,092
Democratic & Civic	54,087	52,376
Net Democratic, Management and Civic Costs	202,599	200,468
Interest & Investment Income	(3,000)	(4,983)
Loan Charges	39,953	42,432
Capital Expenditure	15,000	12,803
Transfers to/(from) other reserves	24,850	61,233
(Deficit from)/Surplus to General Reserve	-	17,660
Precept on Unitary Authority	884,152	884,152

Congleton Town Council

31 March 2020

Annual Report Tables

Table. 2 – Service Income & Expenditure

	Notes	2020 £	2020 £	2020 £	2019 £
		Gross Expenditure	Income	Net Expenditure	Net Expenditure
DIRECT SERVICE COSTS					
Museum Support}		4,500	-	4,500	4,500
Paddling Pool & Play Areas		27,287	-	27,287	26,249
Allotments		1,283	(190)	1,093	981
Tourism		40,938	(12,233)	28,705	29,455
Closed Churchyard & Church Clock		242	-	242	235
Congleton Town Hall		191,615	(110,717)	80,898	75,265
Public Conveniences		11,059	-	11,059	8,389
Community Safety (Crime Reduction)		42,780	-	42,780	26,140
Grants		73,391	(9,906)	63,485	63,988
Congleton Partnership		79,317	(30,996)	48,321	15,842
Community Development		78,671	-	78,671	66,871
CTC Streetscape		546,618	(379,120)	167,498	163,034
DEMOCRATIC, CORPORATE AND CIVIC COSTS					
Corporate Management		148,192	(100)	148,092	139,924
Democratic & Civic		45,932	(357)	45,575	38,936
Civic Expenses		6,801	-	6,801	12,936
Net Cost of Services		1,298,626	(543,619)	755,007	672,745

CONGLETON TOWN COUNCIL

COMMITTEE REPORTS AND UPDATES

COMMITTEE:	Finance and Policy Committee		
MEETING DATE AND TIME	2 nd July 2020 7.00pm	LOCATION	Via Zoom
REPORT FROM	Cllr Russell Chadwick		
AGENDA ITEM REPORT TITLE	17 Proposed Flag Flying Policy for Congleton Town Council		
Purpose of the Policy	<p>The Union flag is one of the best-known national symbols in the world. The Union flag signifies the unity of the nations that make up the United Kingdom and dependencies, and demonstrates the bond of citizenship which we all share. Whatever our differences may be, whatever our faith, culture, political views, ethnicity, first language or traditional customs, we can all stand beneath this flag united together in common purpose. Therefore, we would like the Finance & Policy Committee to give due consideration to this new Flag Flying policy to be adopted in relation to the flying of flags at Congleton Town Hall and other council owned buildings/flagpoles. The aim is to standardise procedures and to consult with Councillors on the content of the flag flying policy. The alternative is not to have a policy in respect of flying flags. This would continue the uncertainty in respect of which flags can be flown and when. The adoption of the policy will make it clear which alternative flags can be flown additional to the Union flag.</p>		
Flag Flying Policy	<p>Once adopted the day to day management of the flying of flags at Congleton Town Council will be overseen by the Chief Officer. Any change from the Policy as stated would be subject to consideration and approval by the Finance & Policy Committee. The Union Flag will be flown at full mast at the Town Hall on the designated days for Union Flag flying as recommended by the Government, (flag flying days) with the additional date of the election of the Congleton Town Mayor in May*. See appendix A for an indication of what this would mean for Congleton. The Government periodically updates its list so this needs to be regularly checked by the Town Hall Manager Note: * = date fixed annually</p> <p>Flags should be flown at half-mast [i.e. two-thirds of the way up the flagpole, with at least the height of the flag between the top of the flag and the top of the flagpole] at the Town Hall on the following occasions:</p> <ul style="list-style-type: none">• From the announcement of the death until the funeral of the Sovereign, except on Proclamation Day, when they are fully hoisted from 11am to sunset.• The funerals of members of the Royal Family, subject to special commands from Her/His Majesty in each case.• The funerals of Foreign Rulers, subject to special commands from Her/His Majesty in each case.• The funerals of Prime Ministers and former Prime Ministers of the United Kingdom, subject to special commands from Her/His Majesty in each case.• Any other occasion where Her/His Majesty has given special command. <p>If a flag flying day coincides with days for flying flags at half-mast, flags should be flown at half-mast unless special commands are received from Her/His Majesty or Government to the contrary.</p>		

When a flag is to be flown at half-mast it should first be raised all the way to the top of the mast, allowed to remain there for a second and then be lowered to the half-mast position.

When it is being lowered from half-mast it should again be raised to the top of the mast for a second before being fully lowered. When a British national flag is at half-mast, other flags on the same stand of poles should also be at half-mast or should not be flown at all. On days that are not subject to the existing flag regulations, the Congleton Town flag, together with the Union Flag may be flown. Where a building has two or more flag poles and both flags (Union and Congleton Town Flag) are to be flown, the Union Flag will take precedence i.e. the most superior position.

The Congleton Town Flag should be flown.

1. On the day of the Annual Town Meeting.
2. Annual Council Meeting (Mayor Making)
3. Civic Sunday.
4. Whenever the Mayor holds an official reception and on other occasions according to local custom.

The Congleton Town flag should be flown at half-mast at the town hall from the day of death until after the funeral of:

5. A Member of the Council.
6. A Mayor of Congleton Town.
7. An Honorary Burgess of the Town.
8. A Member of Parliament for the Town.
9. A Chief Officer
10. A former Chief Officer/ Clerk **
11. A former member of the Council **
12. A former member of a constituent authority of the Council who represented Congleton. (Cheshire East Councillor/ Congleton Borough Councillor) **
13. A member of staff who died whilst still in the employment of the Council.

***As notified to the Chief Officer or Town Mayor*

If a Union Flag Day occurs on a day when the local authority's flag is flying at half-mast, the Union flag will be flown at half-mast in its place.

Other Flags

- a. Commonwealth Day, second Monday in March, the Commonwealth Flag will be flown.
- b. The Armed Forces Flag will be flown for one week every year in support of the nation's armed forces. The date which is fixed annually to coincide with armed forces week in June.
- c. Remembrance in November; Royal British Legion Remembrance Flag will be flown from the Launch of the Poppy Appeal until after Armistice Day (Remembrance Day).
- d. Formal visits by other authorities or royal visitors – the Union and the local authority flag can be flown together with the flag of the visiting authority and/or the royal visitor (if appropriate).
- e. International links/Town Twinning; We fly the flag of these when an official delegation visits Congleton, for the duration of the visit. E.g. Princess Irene Brigade.

<p>Questions and Approvals</p>	<p>The Chief Officer will consider and determine any request to fly a flag on the Town Hall or other Council owned flagpoles where it is not set out in the Policy. (e.g. International sporting events). No Flag of a Political nature will be considered. The request must come from a serving Town Councillor and be made in writing at least 4 weeks before the event. This decision is final. Any decisions for continued or regular flag flying must be considered by the Finance & Policy Committee where it is not set out in the Policy.</p> <p>Questions and Approval</p> <p>No flag flying activity by, or on behalf of the Council, is to be undertaken without the approval of the Chief Officer. The Chief Officer will be consulted on all matters relating to the Flag Protocol and any questions should be submitted in writing to the Chief Officer.</p>
<p>Review</p>	<p>This policy will be reviewed periodically to ensure that it remains fit for purpose. Note: The Lord Chamberlain's Department issues a list of Flag Days on which UK Government buildings should fly the national flag. Whilst Council buildings are not "Government buildings" in the strict sense, it is sensible for local authorities to follow the guidance from the Lord Chamberlain's Department. The guidance does not prevent the Union flag (or national flag) being flown on any other day that the Council feels appropriate or desirable.</p> <p>British Flag Protocol Website: http://www.flaginstitute.org/wp/british-flags/flying-flags-in-the-united-kingdom/british-flagprotocol</p> <p>Appendix A - gives Councillors an indication of the regular local and national flag flying days. Those in blue are the days currently set by the Government as National Flag flying days, red is local and yellow national days. They are subject to change and so need to be checked for updates.</p>
<p>Recommendation</p>	<p>To approve and implement the Flag Flying Policy for Congleton Town Council and add to the Town Council's constitution.</p>

See Appendix A

Appendix A - INDICATIVE LIST OF REGULAR DATES for flying flag at full mast -Red – Local, Blue – National yellow special days <https://www.gov.uk/guidance/designated-days-for-union-flag-flying> needs regular checks.

Date	Reason	Union Flag	Town Flag	Other
9 Jan	Birthday of Duchess of Cambridge	✓	✓	
20 Jan	Birthday of the Countess of Wessex	✓	✓	
27 Jan	Holocaust Day	✓	✓	Holocaust Flag
6 th Feb	Her Majesty's Accession	✓	✓	
19 th Feb	Birthday of the Duke of York*	✓	✓	
10 th March	Birthday of the Earl of Wessex	✓	✓	
2 nd Monday in March	Commonwealth Day	✓		Commonwealth Flag
21 st April	Birthday of Her Majesty The Queen	✓	✓	
23 rd April	St George's Day	✓	✓	
** May	Congleton Mayor Making	✓	✓	
** May/June	Congleton Civic Service	✓	✓	
** June	Food and Drink Festival	✓	✓	
2 nd June	Coronation Day	✓	✓	
9 th June	Official Celebration of Her Majesty's Birthday	✓	✓	
10 th June	Birthday of the Duke of Edinburgh	✓	✓	
21 st June	Birthday of the Duke of Cambridge	✓	✓	
Last Sat in June	Armed Forces Day	✓		Armed Services
July	Congleton Pride	✓		Rainbow Flag
17 th July	Birthday of the Duchess of Cornwall	✓	✓	
15 th August	Birthday of the Princess Royal	✓	✓	
August Bank Holiday	Jazz and Blues Festival	✓	✓	
Mid Oct	Poppy Appeal Launch until Remembrance day	✓		Poppy Appeal Flag
11 th November	Remembrance Day + 2 nd Sunday in Nov	✓	✓	
14 th November	Birthday to the Prince of Wales	✓	✓	
20 th November	Her Majesty's Wedding Day	✓	✓	

Half Mast

Reason - death of following – flag to be flown at half-mast from notification of the death until day of funeral.	Union Flag	Town Flag	Other
Death of member of Royal Family	✓	✓	
Death of Political Leader	✓	✓	
Death of Foreign Leader	✓	✓	
National disaster	✓	✓	
Member of the Council or former Member of the Council**	✓	✓	
Serving Member of Staff or former Chief Officer/Clerk**	✓	✓	
Burgess	✓	✓	
Serving or former ward councillor for principle authority**	✓	✓	
MP	✓	✓	
Localised disaster – such as the Manchester bomb	✓	✓	