



19<sup>th</sup> June 2024

The meeting of **KIDDERMINSTER TOWN COUNCIL** will be held at **6:00PM** on **WEDNESDAY 26th JUNE** in the **COUNCIL CHAMBER, WYRE FOREST HOUSE** when Members are summoned to attend.

Yours Sincerely

Hugh Peacocke  
Chief Executive Officer

Membership: Councillors G. Connolly (Mayor), J. Aston, J. Beckingham, B. Brookes, D. Chambers, L. Carroll, V. Caulfield, B. Connor, H. Dyke, N. Gale, D. Hine, S. Hollands, M. McDonnell, S. Miah, F. Oborski (MBE), M. Rayner, D. Round and M. Smith.

## **AGENDA**

### **1. Apologies for absence**

### **2. Declarations of interest**

2.1 To receive declarations under consideration on this agenda in accordance with the Localism Act 2011 S32 and The Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012.

Members are reminded that should you declare a pecuniary interest at a meeting, it is your responsibility to inform the Monitoring officer.

### **3. Public Question Time**

In accordance with Standing Order 3(c), to allow members of the public to make representations, ask questions, and give evidence at a meeting which they are entitled to attend in respect of the business on the agenda.

### **4. Approval of Minutes (Appendix 1)**

4.1 To approve the minutes of the meeting of Kidderminster Town Council held on 23rd May 2024.

4.2 To note the following minutes (already circulated to Members and published on the Council's website):

4.2.1 The Planning Committee held on 28<sup>th</sup> May 2024

4.2.2 The Town Hall Committee held on 30<sup>th</sup> May 2024

4.2.3 The Staffing Committee held on 3<sup>rd</sup> June 2024

4.2.4 The Operational Services Committee held on 5<sup>th</sup> June 2024

4.2.5 The Finance & Overview Committee held on 13<sup>th</sup> June 2024

### **5. Town Mayor's Report (Appendix 2)**

To receive a report from the Town Mayor.

## **6. Notice of Motion**

Submitted by Councillor Doug Hine:

- 1. Council notes that the costs of the waterfall in 2023/24 were £3,060 and the budget estimate for 2024/25 has a figure of £3,750 for "water feature - servicing maintenance & utilities". This is excluding officer time.*
- 2. Given this cost and the fact that it is only operational approximately 6 times a year, Council resolves to decommission the flow of water on it.*
- 3. Council asks the Operational Services Committee and officers to assess whether we could have permanent coloured evening lighting at a more moderate expense.*
- 4. Funds saved can be redirected towards St Georges Park Paddling Pool.*

## **7. End of Year Accounts 2023-2024 (Appendix 3)**

- 7.1 To receive the Annual Return (subject to external audit) for the financial year 2023/24 as attached at appendix 3.
- 7.2 To receive and note the Annual Internal Audit Report (page 3)
- 7.3 To approve each individual paragraph (1-9) of the Annual Governance Statement as defined at Section 2 of the Annual Return (page 4)
- 7.4 To adopt the accounts (page 5) and to authorise the signing of the Annual Return (subject to external audit) by The Town Mayor and the Chief Executive Officer, in line with the regulatory requirement to sign the accounts by 30 June 2024.

## **8. Internal Audit Report 2023-2024 (Appendix 4)**

To receive the report from the Council's Internal Auditor

## **9. Financial Regulations (Appendix 5)**

To review the Council's Financial Regulations.

## **10. The Council's Strategy 2025-2029 (Appendix 6)**

To agree Terms of Reference and make appointments to a Working Group to advise the Council in this matter.

## **11. Town Hall Update (Appendix 7)**

To receive an update on the Town Hall Transformation project.

## **12. St. George's Park Paddling Pool Update**

To appoint 5 Members from the Council to the Paddling Pool Working Group (Terms of Reference attached- **Appendix 8**)

## **13. Civic and Community Events (Appendix 9)**

To agree the calendar of Civic and Community Events for 2024-2025.

## **14. Appointments to Outside Bodies (Appendix 10)**

To appoint Members to Outside Bodies

## **15. Biodiversity Policy (Appendix 11)**

- 13.1 To approve the Council's Biodiversity Policy (Appendix 11.1)
- 13.2 To Approve Terms of Reference and make appointments to a Biodiversity Working Group. (Appendix 11.2)

## **16. The Forward Work Programme (Appendix 12)**

To note the Forward Work Programme for Full Council for 2024/25 and consider any additions.

**KIDDERMINSTER TOWN COUNCIL  
TOWN COUNCIL**

**Minutes of the meeting held at 6pm on Thursday 23 May 2024  
In the Council Chamber, Wyre Forest House**

**Present:**

Councillors G. Connolly (Town Mayor), J. Aston J. Beckingham, B. Brookes, L. Carroll, D. Chambers, V. Caulfield, B. Connor, H. Dyke, N. Gale, D. Hine, S. Hollands, M. McDonnell, S. Miah, F. Oborski (MBE), M. Rayner, D. Round, M. Smith.

Hugh Peacocke, Chief Executive  
HR/ Office Assistant

**4. MAYOR'S ANNOUNCEMENTS/ REPORTS**

The Mayor welcomed new members to the Council and thanked the former members who were no longer on the Council for their service. He encouraged all members to work together in the best interests of the community.

**5. APOLOGIES FOR ABSENCE**

All members were present.

**6. DECLARATIONS OF INTEREST**

Regarding item 5. On the agenda, Councillors F. Oborski, S. Miah, M. Rayner, B. Connor and L. Carroll declared that they were members of the "Save the Paddling Pool" group.

**7. DISPENSATIONS**

**RESOLVED:** to approve the following dispensations for members, for a 4- year period:

- For all members to discuss the Council's budget and set the Council's precept;
- For members of Wyre Forest District Council and/or Worcestershire County Council, to discuss business relating to those Councils, on condition that they are doing so regarding the Town Council's position in the matter; when it is raised at the other Councils, they will at that time consider all the evidence before them.

**8. PUBLIC QUESTION TIME**

Nil

**9. MINUTES**

**RESOLVED:** To approve the minutes of the meeting of Kidderminster Town Council held on 18<sup>th</sup> March 2024 and the Annual Meeting (Mayor-making) held on 16<sup>th</sup> May 2024.

Members noted the draft minutes of the Finance & Overview Committee held on 10th April 2024, the Planning Committee held on 2nd April and 25th April 2024.

## **10. NOTICE OF MOTION**

Amended motion proposed by Councillor Fran Oborski and Shazu Miah:

1. Council resolves to work towards reinstating the much-loved St. George's Park Paddling Pool with the aim of reopening it as soon as is sustainably possible.
2. Council further resolves to consider that, once reopened the Paddling Pool should operate for the same period (May to September) as the Stourport Paddling Pool and Brinton Park Splash Pad.
3. Council therefore instructs the Services Committee to work with Officers and our external funding consultant, the community and businesses to achieve the reinstatement and reopening. This should include a full financial forecast of oncosts to ensure sustainability is achieved.
4. Having regard to the expected petition from "The Save Our Paddling Pool" group: That the Operational Services Committee, at its meeting on 5th June 2024, should set up a Working Group, to make recommendations regarding this matter. The "Save Our Paddling Pool" group should be included in the membership of the Working Group.
5. St. Georges Paddling Pool should be a standing item on the Full Council Agenda until this is resolved.

The Mayor invited a deputation from the "Save the Paddling Pool" group to address the meeting. The Group was represented by Mr. Nick Grace and Mr. Peter Young who presented a petition calling on the Council to re-open the paddling pool at St. George's Park. They told the Council that they had collected 212 signatures on their paper petition and over 1,900 on the online petition.

**RESOLVED:** That the motion, as amended, be approved.

## **11. Scheme of Delegations to Committees and Officers**

Members received the draft scheme, proposing delegations and Terms of Reference for the following Standing Committees:

1. Finance & Overview
2. Operational services
3. Town Hall
4. Staffing
5. Planning
6. Civic and Events

**RESOLVED:** To approve the Scheme of Delegations to Committees and Officers

## 12. APPOINTMENT OF MEMBERS TO COMMITTEES

The Mayor told the meeting that the Council was continuing its practice of making these appointments having regard to the political proportionality of the groups elected to the Council.

**RESOLVED:** To make the following appointments to the Council's Standing Committees:

<b>Finance &amp; Overview</b>	Cllrs. M. Smith, D. Round, S. Hollands, H. Dyke and F. Oborski
<b>Operational Services</b>	Cllrs. L. Carroll, B. Connor, N. Gale, V. Caulfield and S. Miah
<b>Town Hall</b>	Cllrs. J. Beckingham, B. Connor, B. Brookes, D. Hine and F. Oborski
<b>Staffing</b>	Cllrs. L. Carroll, B. Connor, G. Connolly, H. Dyke and F. Oborski
<b>Civic and Events</b>	Cllrs. D. Round, B. Connor, N. Gale, D. Chambers, M. Rayner, J. Aston and S. Miah
<b>Planning</b>	Cllrs. M. McDonell, J. Beckingham, D. Chambers, S. Hollands, D. Hine, M. Rayner and S. Miah

**RESOLVED:** To appointment the following Chairs and Vice-Chairs to the Council's Standing Committees:

<b>Finance &amp; Overview</b>	Cllr. M. Smith (Chair) and Cllr. H. Dyke (Vice Chair)
<b>Operational Services</b>	Cllr. L. Carroll (Chair) and V. Caulfield (Vice Chair)
<b>Town Hall</b>	Cllr. J. Beckingham (Chair) and D. Hine (Vice Chair)
<b>Staffing</b>	Cllr. H. Dyke (Chair) and B.Connor (Vice Chair)
<b>Civic and Events</b>	Cllr. M. Rayner (Chair) and D. Round (Vice Chair)
<b>Planning</b>	Cllr D. Hine (Chair) and M. McDonell ( Vice Chair)

The meeting agreed that Substitutes should be allowed where members sent apologies for committee meetings and that they should have voting rights- to be included in Standing Orders review.

It was also agreed that given the extended remit of the Civic and Events Committee, and the need to plan for upcoming events, that this committee should also meet 4 times a year ( rather than just twice).

### **13. SCHEDULE OF MEETINGS**

The meeting received the schedule of Council and committee meetings for 2024/25.

### **14. STANDING ORDERS**

The CEO told the Meeting that it was good practice to regularly review the Council's Standing Orders. Some minor amendments were proposed, shown as tracked changes for assistance of Members.

**RESOLVED:** To approve the Council's Standing Orders, as amended.

### **15. MEMBER-OFFICER PROTOCOL**

The meeting received a draft Protocol from the CEO setting out recommended working arrangements between Members and Officers. He told the meeting that good working relationships between Members and Officers were essential for the successful delivery of the Council's aims, objectives and services.

**RESOLVED:** To approve the Member-Officer protocol for Kidderminster Town Council.

### **16. STRATEGY AND VISION FOR KIDDERMINSTER TOWN COUNCIL**

The Council received a headline report from the CEO, listing the Strategic Objectives which the Council might consider in a 4-year Strategy Plan.

He pointed out the benefits of a Strategic Plan:

- Clear guidance for members, public and staff
- Informs and directs budgets, policies and other decision-making (Action plan)
- Clear guidance as to what's in and what's out
- Better quality decision-making.

He said that some of the objectives were already part of the services delivered by the Council, others were new/ additional and would require extra resources, if supported by the Council.

**RESOLVED:** To set up a Strategy Working Group, and that the Council sets the Terms of Reference for the Working Group at the Council meeting on 26<sup>th</sup> June. (It was also agreed that the Working Group would consult/ survey the public on spending priorities for the Council, to assist in their recommendations.)

(Cllr. M. Smith left the meeting at 7.10 pm.)

## **17. STRATEGIC RISK REGISTER**

The Mayor told the meeting that it was important that the Council was aware of the main risks to the Council's business continuity arrangements. The Strategic Risk Register aims to identify these risks to the Council and the measures which the Council was taking to address them. The Register should be reviewed regularly, at least once a year.

**RESOLVED:** To approve the Strategic Risk Register

## **18. FULL COUNCIL FORWARD WORK PROGRAMME 2024-25**

The Mayor presented the Forward Programme and invited members to comment or propose any additions for future meetings.

Additions:

1. Add "Town Hall Update" as Standing Item for all meetings of Full Council
2. Add "St. George's Paddling Pool Update" as Standing Item
3. For Full Council 26<sup>th</sup> June: Terms of Reference for Vision/ Strategy Working Group ( To include membership form each of the Council's Political groupings)
4. Review of Strategic Risk Register- 16/4/2024
5. For a future meeting- to invite West Mercia Police to a Council meeting

The Meeting concluded at 7.46 pm.

## Mayors Announcements

I am now over a month into my role as Mayor of Kidderminster and have started to settle in to the role.

On the 6<sup>th</sup> of June, I had the honour of lighting the beacon outside St Marys Church in remembrance of the D-Day landings. D-Day was an incredible event which stands apart in our nation's history, when so many paid the ultimate sacrifice so that we can enjoy the freedoms that we know today. I was particularly pleased to see Councillors, Hine, Connor, Rayner, Beckingham, Carrol, Gale and Brookes there.

I have also attended many other events in the past month;

4/6/24- Rhydd Covert Husum school exchange BBQ

6/6/24- St Marys D-Day event

8/6/24- St Georges social club RBL D-Day event (Cllr Hine Attended)

10/6/24 Bewdley Town Council 25<sup>th</sup> Anniversary of the town constable

22/6/24- Broadwaters Scout group- Broadwaters Fayre.

23/6/24 Worcester Mayors Sunday ( Cancelled due to general election)

If members have any events they would like me to attend then please do get in touch!

We are well underway in the General election campaign and I'm sure all of you are playing your part in campaigning for your parties. Indeed, we even have a councillor on this Council standing for parliament. General election campaigns can be extremely divisive and tensions can rise during these. Robust debate and scrutiny are essential aspects of our democratic process; abuse and intimidation shouldn't have to be. Abuse can make elected representatives feel they need to step down and put potential future candidates off standing altogether. We all as a collective group have a responsibility to challenge this.

Finally, I'm sure you will all join me in Wishing Gareth Southgate's men the very best of luck in their 2024 European championship campaign. I have no doubt that come the 14<sup>th</sup> of July we shall all be celebrating in unity and watching Harry Kane lift the trophy!

I would also like to wish the England Cricket team the very best in their defence of the T20 World cup!



**KIDDERMINSTER TOWN COUNCIL  
TOWN COUNCIL MEETING  
26<sup>th</sup> June 2024**

**PUBLIC REPORT TO TOWN COUNCILLORS**

**1. AGENDA ITEM 7. End of Year Accounts 2023-2024**

- 7.1 To receive the Annual Return (subject to external audit) for the financial year 2023/24 as attached.
- 7.2 To receive and note the Annual Internal Audit Report (page 3 attached )
- 7.3 To approve each individual paragraph (1-9) of the Annual Governance Statement as defined at Section 2 of the Annual Return (page 4 attached)
- 7.4 To adopt the accounts (page 5 attached) and to authorise the signing of the Annual Return (subject to external audit) by The Town Mayor and the Chief Executive Officer, in line with the regulatory requirement to sign the accounts by 30 June 2024.

**1. BACKGROUND**

**Legal Provisions and Requirements**

The statutory provisions for the Council's annual audit can be found in the Local Audit and Accountability Act 2014, the Accountant Audit Regulations 2015 and the Local Audit (Smaller Authorities) Regulations 2015.

Local Councils with a gross income or expenditure not exceeding £6.5 million (whichever is the higher) are classed as "smaller authorities".

Where the income or expenditure exceeds £200,000 but not exceeding £6.5 million for the year, they must produce an income and expenditure account and a statement of balances in relation to that financial year.

As soon as possible after the 31<sup>st</sup> of March the accounts must be made up. The record of receipts and payments or the balance sheet must be signed by the Responsible Financial Officer, and it must be approved by a Council resolution by 30<sup>th</sup> June. (See attached Accounting statements 2023-24, bank reconciliation at 31 March 2024, the register of Fixed Assets at 31<sup>st</sup> March 2024 and the explanation of variances from last year, as required).

The accounts of every local Council and of any officer who handles money or property for which they should account to the Council are liable to audit. The audit is supposed to take place annually as soon as maybe after the close of the financial year on the 31<sup>st</sup> of March.

PKF Littlejohn have been appointed to audit smaller Councils and have issued detailed advice and guidance regarding the returns and forms which should be submitted.

This advice also includes deadlines for submission. The deadline for submission to our auditors this year is Monday 1 July 2024.

The Council's accounts must be made up to the 31st of March, balanced, certified by the Responsible Financial Officer and signed by them. As soon as reasonably possible thereafter the RFO must begin the period for the exercise of the rights of the public to inspect the accounting records and also notify the auditor of the date on which that begins.

The public rights of inspection questioning the auditor and objection are exercisable for a single period of 30 working days after the notice given by the RFO (working days excludes Saturdays, Sundays and bank holidays.) The period must include the first working the first 10 working days in July. The 30-day period starts on the day after the information is published.

The RFO must ensure that:

- a) the statement of accounts with any certificate or opinion entered by the auditor;
- b) the annual governance statement; (See attached)
- c) a statement giving details of the period during which the public may exercise their rights of inspection and how a member of the public may give notice of an intention to exercise that right;
- d) the name and address of the auditor
- e) details of what documents can be inspected and how to make an objection are published including publication on the Council's website.

Publication must take place not later than 30th of September of the financial year immediately following the financial year to which the audit relates

## 2. DISCUSSION/ COMMENT

The Finance and Overview Committee received the Council's annual accounts statement for the financial year ended 31st March 2024 at its meeting on 13<sup>th</sup> June 2024. The Committee recommended that the following matters be brought to the attention of Full Council:

- The Committee had not received the Internal Auditor's report, which is a key part of the Annual Governance Statement and return (The District Council discontinued the service for the Town Council and a new internal auditor was appointed in April 2024. Officers were working with the new internal auditor and the report was requested in time for the Full Council meeting on 26th June.)
- The increase in payments and receipts for the financial year, which arose from the Town Hall Transformation Project.
- The increase in balances over the year, from £671,000 on 1st April 2023 to £1,216,000 at 31st March 2024, which reflected the £500,000 loan instalment received for the Town Hall Transformation Project.

3. RECOMMENDATIONS

The Annual Governance and Accounts Reports are attached.

The Council is recommended to resolve as follows:

- A) To approve each individual paragraph (1-9) of the Annual Governance Statement as defined at Section 2 of the Annual Return (page 4 attached), and
- B) To adopt the accounts (page 5 attached) and to authorise the signing of the Annual Return (subject to external audit) by The Town Mayor and the Chief Executive Officer, in line with the regulatory requirement to sign the accounts by 30 June 2024.

Hugh Peacocke  
Chief Executive Officer

17<sup>th</sup> June 2024.

# Annual Governance and Accountability Return 2023/24 Form 3

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

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

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

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

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

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

## Publication Requirements

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

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

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

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

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

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

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



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

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

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at <b>31 March 2024</b> 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? <b>NB:</b> 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](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)



# Annual Internal Audit Report 2023/24

Kidderminster Town Council

www.kidderminstertowncouncil.gov.uk

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

KEY: IA = Internal Audit

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		subject to issues in IA report.
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.		✓	see issues 13-15 in IA report.
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")	N/A		
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		except for: issue 17-19 in IA report
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (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

DD/MM/YYYY 14/06/2024 DD/MM/YYYY

JOHN BUSINESS SERVICES LTD

Signature of person who carried out the internal audit

 SIGNATURE REQUIRED

ued

Date

14/06/2024

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

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



## Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

### KIDDERMINSTER TOWN COUNCIL

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

	Agreed		'Yes' 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
	✓		has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

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

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS



## Section 2 – Accounting Statements 2023/24 for

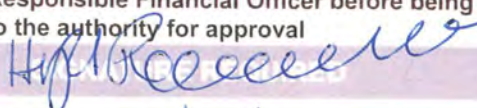
### Kidderminster Town Council

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	161,374	671,315	<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i> 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	831,160	879,566	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,215,818	2,154,024	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	376,005	315,923	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	0	8,420	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	1,161,032	2,128,594	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	671,315	1,251,968	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	655,908	824,049	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	350,893	350,891	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	0	500,000	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)	✓			The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)	✓			The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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



Date

17/06/2024.

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED



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

In respect of

KIDDERMINSTER TOWN COUNCIL

### 1 Respective responsibilities of the auditor and the authority

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

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

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

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

### 2 External auditor’s limited assurance opinion 2023/24

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

### 3 External auditor certificate 2023/24

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

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

# KIDDERMINSTER TOWN COUNCIL

## SCHEDULE OF ASSETS

	1st April 22 to 31st March 23	1st April 23 to 31st March 24
	£	£
Regalia and Plates	175,935	175,935
King Charles Room, Council Chamber and Stairs - Paintings, Mayoral Boards, Photographs etc	100,700	100,700
Mayor's Parlour - Furniture, Pictures, Clock etc	24,090	24,090
Store Room - Robes, Uniforms, Deeds & Documents etc	43,640	43,640
Office - Furniture & Office Equipment etc	4,500	4,500
Kidderminster Town Hall	1	1
Public Conveniences, Market Street	1	1
Land Adjacent to St Mary's Church (excluding Car Park)	1	1
Angel of Peace Statue	1	1
War Memorial, St Mary's	1	1
Baxter Statue	1	1
Clock at Oxford Street (Worcester Street)*	1	1
Horse Statue, Horsefair*	1	1
Rowland Hill Statue*	1	1
Allotments	8	8
Bus Shelters	6	1
Miscellaneous Assets (including baskets for floral displays, benches, finger posts and boundary signs)	1	1
Baxter Pulpit and cabinet	2,000	2,000
Horsefair Clock	1	1
Broadwaters Park	1	1
Baxter Gardens Park	1	1
St Georges Park	1	1
Hoo Brook War Memorial	0	1
St Marys Tow Path Crane	0	1
Boer War Memorial	0	1
	<b>350,893</b>	<b>350,891</b>

\* excluding land

**BANK RECONCILIATION PERIOD ENDED 31th March 2024**

**KIDDERMINSTER TOWN COUNCIL**

		£	£
Balance per bank statement as at 31st March 2024 - Mixed Payments Plan		18,669.00	
Balance per bank statement as at 31st March 2024 - Business Premium Account		82,880.42	
<b>Outstanding Items</b>			101,549.42
Less unpresented cheques as at 31th March 2024:			
			0.00
			101,549.42
Plus any petty cash balance held at 31st March 2024			500.00
Plus Short Term Investment			722,000.00
<b>TOTAL - NET BANK BALANCES AS AT 31st March 2024 (Box 8 on Annual Return)</b>			<b><u>824,049.42</u></b>

*The net balances reconcile to the Cash Book for the year, as follows:*

<b>CASH BOOK</b>	£
Opening Balance:	655,907.92
Add: Receipts in the year	3,080,511.44
Less: Payments in the year:	2,912,369.94
<b>CLOSING BALANCE PER CASH BOOK @31st March 2024 (Box 8 on Annual Return)</b>	<b><u>824,049.42</u></b>

<b>Represented by</b>		£
	Cash book	101,549.42
	Short Term Inv	722,000.00
	Petty Cash	500.00
		<b><u>824,049.42</u></b>
		0.00

**BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)**

**3 Total Other Receipts Variances**

KEF Grant	-200,000	Grant from Kidderminster Educational Foundation for KTH Project received in 2022/23 only
Interest	34,802	Additional interest received in 23/24 due to higher amounts invested and better interest rates
WFDC Grant - Parks	-86,975	Reduction in grant from Wyre Forest District Council in 2023/24 compared to 2022/23 - in line with grant agreement from WFDC following transfer of Broadwaters Park, Baxter Gardens Park and St Georges Parks
WFDC Grant - Town Hall	-29,880	Reduced annual maintenance grant in line with agreement - no payment in 23/24 compared to 22/23
Grant Income - Levelling Up Fund	894,780	Grant income received for LUF project. Higher in 23/24 compared to 22/23 and matches expenditure made on the project.
Town Hall Income	-152,287	Reduced income in 23/24 compared to 22/23 due to closure of the Town Hall
PWLB Loan	500,000	PWLB loan in 23/24 only
Light Up Kidderminster Grant	-15,999	Grant received in 22/23 only for Light Up Kidderminster project
WFDC Grant	10,000	Grant received from WFDC in 23/24 only
Architectural Heritage Fund Grant	-8,163	Architectural Heritage Fund Grant received in 22/23 only
Other small variances	-8,072	Miscellaneous other grants and income received in 22/23 compared to 23/24
	<b>938,206</b>	
	938,206	
	-0	

**4 Staff Costs Variances**

Agency Staff	-29,740	Reduction in the use of Agency staff - Full time Town Clerk and no other temporary staff employed in 2023/24.
Office Manager	-34,475	Office Manager left post in April 23 and not replaced. Fully years salary in 22/23.
Apprentice	-10,700	Reduced staff costs for Apprentice in 23/24 as left post in June 23 and not replaced. Full year in 22/23.
Chief Executive	23,486	Chief Executive - higher salary costs in 23/24 as a full year. 22/23 the post was vacant for 4 months.
Duty Managers and Bar Staff	-14,436	Reduction in Duty Managers and Bar Staff compared to 22/23 following closure of the Town Hall.
Other	5,783	Other minor increases in salaries compared to 22/23 mainly due to pay award increases.
	<b>-60,083</b>	
	-60,082	
	-0	

**6 All Other Payments**

LUF Town Hall project	1,071,905	Additional expenditure relating to the Town Hall project - higher in 2023/24 than 2022/23
Town Hall	-194,016	Reduced Town Hall expenditure in 23/24 compared to 22/23 due to closure of the Town Hall
Event & Services	147,038	Increased expenditure for Events and Services following the transfer of 3 parks from WFDC to KTC
Grant Funded Projects	-31,016	Reduced expenditure in 23/24 for projects such as Light Up Kidderminster that were in 22/23 only and arising from the closure of the town hall.
Other small variances	-26,348	Other minor reductions in expenditure in 23/24 compared to 22/23
	<b>967,562</b>	
	967,562	
	0	

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	-0	

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	<b>967,562</b>	
	967,562	
	0	

**KIDDERMINSTER TOWN COUNCIL  
TOWN COUNCIL MEETING  
26<sup>th</sup> June 2024**

**PUBLIC REPORT TO TOWN COUNCILLORS**

**Agenda Item 8: Internal Audit Report 2023-2024**

To receive the report from the Council's Internal Auditor

**1. BACKGROUND**

- A. Since the Town Council was established in 2015, internal audit provision has been supplied by the District Council as part of our Financial Services SLA with them.
- B. This Council was notified at the end of 2023 that the District Council was discontinuing this service and the Council appointed a new Internal Auditor at its meeting on 18<sup>th</sup> March 2024.

**2. DISCUSSION/ COMMENT**

The appointment of a new Internal Auditor (IA) brought a fresh perspective to the operations of the Council. The report received raises a number of challenges, which have arisen for the following reasons:

- A. The new IA has more direct experience of working with a range of local councils than the personnel employed at District Council level.
- B. The Council is going through a period of changes at Responsible Financial Officer level in recent years, which has resulted in a lack of consistency and continuity.
- C. The pressures of the Town Hall Transformation project have deflected attention and reduced resources available for day-to-day governance and administration tasks.

**3. SUMMARY OF MAIN POINTS**

The Internal Audit Report, in full, is attached for Members. It was designed to meet the requirements of the year-end report for the Annual Governance Return, which addresses the following matters:

- A. *Appropriate Accounting Records kept throughout financial year*  
No issues arose
- B. *Compliance with Financial Regulations, payments supported by invoices, all expenditure approved and VAT appropriately accounted for*  
Some minor matters arose
- C. *Adequate Risk Assessment*  
See report and CEO's responses.

*D. The precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate*

Matters being addressed by CEO

*E. Expected income fully received, correctly priced, recorded and promptly banked and VAT accounted for*

No issues arose

*F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.*

No issues arose

*G. Wages and salaries and members allowances paid in accordance with council approvals, and PAYE and NIC requirements properly applied.*

Matters, relatively minor, being addressed by CEO

*H. Asset and investment registers complete and accurate and properly maintained.*

This was the area of main concern and resulted in a qualification on the Annual return. (This is likely to be also reflected in the External Auditor's Report).

The CEO will work with the team to address these matters.

*I. Periodic and year end bank reconciliations were properly carried out.*

Minor matters being addressed by CEO

*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.*

No issues arose – the accounting statements and balance sheet provided were supported by a complete audit trail.

*K. Not applicable*

*L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.*

Relatively minor matter, to be addressed, as soon as resources permit

*M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023/24 AGAR period, were public rights in relation to the 2022/23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).*

No Matters arose.

*N. The authority has complied with the publication requirements for the 2022/23 AGAR*

No Matters arose.

*O. The council met its responsibilities as sole trustee*

A delay arose, which has been addressed by the CEO.

#### 4. RECOMMENDATIONS

The attached report sets out the above issues in full and the CEO's response to the matters raised.

The Council is recommended to resolve as follows:

- A. To receive the Internal Auditor's report in full, as presented
- B. To approve the responses from the CEO to the items raised in the report
- C. To improve governance and oversight by commissioning more regular internal audit reports (3 per annum, including the year-end report)

Hugh Peacocke  
Chief Executive Officer

17<sup>th</sup> June 2024.





# Kidderminster Town Council

Internal Audit 2023/24

The internal audit of Kidderminster Town Council is carried out by undertaking the following tests as specified in the AGAR Annual Return for Local Councils in England:

- Checking that books of account have been properly kept throughout the year
- Checking a sample of payments to ensure that the Council's financial regulations have been met, payments are supported by invoices, expenditure is approved, and VAT is correctly accounted for
- Reviewing the Council's risk assessment and ensuring that adequate arrangements are in place to manage all identified risks
- Verifying that the annual precept request is the result of a proper budgetary process; that budget progress has been regularly monitored and that the council's reserves are appropriate
- Checking income records to ensure that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for
- Reviewing petty cash records to ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for
- Checking that salaries to employees have been paid in accordance with Council approvals and that PAYE and NI requirements have been properly applied
- Checking the accuracy of the asset and investments registers
- Testing the accuracy and timeliness of periodic and year-end bank account reconciliation(s)
- Review of year-end testing financial statements
- The authority has complied with the publication requirements for the prior year AGAR.
- The authority correctly provided for a period for the exercise of public rights for the prior year AGAR
- The authority published required information on a website up to date at the time of the internal audit in accordance with relevant legislation.

## **Conclusion**

On the basis of the internal audit work carried out, which was limited to the tests indicated above, in our view the council's system of internal controls is in place, adequate for the purpose intended and effective, **except for** the recommendations reported in the action plan overleaf.

**J D H Business Services Ltd**

## ACTION PLAN

	ISSUE	RECOMMENDATION	FOLLOW UP (Completed by CEO for Council on 26.06.2024)
<b>AGAR internal control objective A – Appropriate Accounting Records kept throughout financial year</b>			
No issues arising			
<b>AGAR internal control objective B – Compliance with Financial Regulations, payments supported by invoices, all expenditure approved and VAT appropriately accounted for</b>			
1	The council is party to a significant number of contracts with varying lengths and conditions but there is no contracts register in place.	<i>The council should establish a contracts register which should be regularly reviewed to identify those contracts where the upcoming end date signifies that a tender or quotation process is required, or whether a decision is needed regarding an extension which is provided for in the contract terms.</i>	This will be done, as soon as resources permit
2	Financial Regulations (FRs) currently require three quotations for all contracts in excess of £3000 and a formal tender process for contracts in excess of £50000.  Identifying the procurement documentation to support all the contracts in our expenditure sample, including some of the items relating to the town hall renovation	<i>The council should implement our recommendation above regarding a contracts register linked to a central procurement folder of all contracts which were subject to procurement in accordance with Financial Regulations. The procurement folder should contain for</i>	This will be done, as soon as resources permit

	ISSUE	RECOMMENDATION	FOLLOW UP (Completed by CEO for Council on 26.06.2024)
	<p>project, was challenging for officers as there is no central filing location of all procurement documents filed by contract. For high value procurement items which are carried out by the District Council there is a procurement portal for documentation with examples of good practice decision matrices used when determining which supplier to recommend.</p> <p>There are still a small number of items from our sample where we have not received the comprehensive evidence of procurement and these items will be reviewed further in 2024/25 alongside further sample testing of high value expenditure items for compliance with procurement regulations.</p>	<p><i>each contract the quotes or tenders obtained, how many suppliers were approached, the council decision minute references including where any exemptions available in the FRs were applied, and the procurement decision matrix if used.</i></p>	
3	<p>Review of the VAT return ended February 2024 identified that £7262.66 of outputs and associated 'output VAT' of £1,209.95 were included. We queried this as due to the hall closure there were limited income categories with VAT applied. We were informed that the actual output VAT for the quarter was £25. However, as some invoices are being received from the town council with incorrect VAT codes, this is then being corrected using the output tax code, so the majority of the February 2024 quarter 'output tax' and outputs is actually just a correcting entry for incorrect VAT codes and is not actually outputs or output tax. It should be noted these issues are corrected in the next VAT return.</p>	<p><i>Where adjustments for incorrect VAT codes are not all carried out within one VAT return quarter, the council is submitting VAT returns to HMRC that are incorrect and overstating outputs and output VAT. Therefore, the town council must work with the district council to ensure that this issue is resolved and that incorrectly coded invoices are corrected at source prior to registering the invoice on the Agresso system.</i></p>	<p>This will be resolved with the District Council.(SLA)</p>

	ISSUE	RECOMMENDATION	FOLLOW UP (Completed by CEO for Council on 26.06.2024)
4	<p>One of our expenditure sample items related to an larger expenses claim which indicated town council expenses had been incurred on an officer private credit card. FRs prohibit use of personal credit cards as follows:</p> <p><i>6.11. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk and shall be subject to automatic payment in full at each month-end. <b>Personal credit or debit cards of members or staff shall not be used under any circumstances if a corporate credit card or trade card is available.</b></i></p>	<i>The council should ensure it complies with the requirements of FRS regarding private credit and debit cards</i>	<p>FR review 26.06.2024, as follows:</p> <p>6.14. The Council may provide bank debit cards to officers, at limits to be determined by the RFO.</p> <p>Personal credit or debit cards of members or staff shall not be used for Council business under any circumstances.</p>
5	A checklist review of governance identified that a staff expenses policy has not been established.	<i>The council should establish a staff expenses policy.</i>	All expenses claims are checked before payment. They are not a significant part of the overall budget. When resources permit, a policy will be drafted for approval by the Staffing Committee.

AGAR internal control objective C – Adequate Risk Assessment			
	ISSUE	RECOMMENDATION	FOLLOW UP (Completed by CEO for Council on 26.06.2024)
6	<p>The risk assessment was approved by the Finance and Overview committee rather than full council in 2023/24 as required by Financial Regulations:</p> <p><i>15. RISK MANAGEMENT</i></p> <p><i>15.1. The council is responsible for putting in place arrangements for the management of risk. The Clerk shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually, and this shall include an assessment of risks.</i></p>	<p><i>The risk assessment should be approved by full council each financial year after the Finance and Overview committee has approved the document.</i></p>	<p>Approved by Full council 23.05.2024</p>
7	<p>The council has disclosed that fidelity cover is currently £1million. Fidelity insurance should aim to cover the maximum projected cash and bank and short term investment balances which is estimated as the year end cash and current investment balances of £824,049 plus the next precept instalment of £512,358 (50% of precept received April 2024 for 2024/25), which is an estimated maximum projected balance of £1,336,407.</p> <p>Financial Regulations require the following:</p> <p><i>13.4. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined by the council, or duly delegated committee.</i></p>	<p><i>As part of risk assessment procedures, the council should annually estimate maximum projected cash and bank and short term investment balances as part of annual risk assessment and set the level of fidelity insurance accordingly as required by the Financial Regulations</i></p> <p><i>The council need to review the current level of fidelity insurance as it does not cover maximum projected cash and bank balances.</i></p>	<p>This will be reviewed ASAP.</p>

	ISSUE	RECOMMENDATION	FOLLOW UP (Completed by CEO for Council on 26.06.2024)
8	<p>The risk assessment does not address the risks of supplier fraud. The supplier fraud risks can be managed via appropriately robust policies and procedures. Examples of prevention actions include:</p> <ul style="list-style-type: none"> <li>- training for staff to alert them to the potential risks of providing sensitive company information, by phone or other means, especially contract and account information.</li> <li>- establish a rigorous change of supplier details procedure - where a supplier has purported to have changed their bank details always call the supplier to check the veracity of a request, using details in your system, rather than those on any associated letter or email. A person should be authorised to approve a supplier bank account change after having reviewed the process undertaken to verify the supplier details change</li> <li>- periodic review of supplier accounts should also be undertaken to remove any dormant accounts. This reduces the likelihood of any old supplier information being used to secure fraudulent payments.</li> <li>- checking address and financial health details with Companies House</li> <li>- checking samples of online payments to supplier invoices to ensure the payment has been made to the supplier bank account</li> </ul>	<p><i>The risk assessment should be updated to include supplier fraud including the adequacy of supplier onboarding controls.</i></p>	<p>Training needs for KTC staff and the WFDC staff involved in our SLA will be identified and addressed.</p>

AGAR internal control objective D – The precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
	ISSUE	RECOMMENDATION	FOLLOW UP (Completed by CEO for Council on 26.06.2024)
9	There is no formal adopted budget timetable in place evidencing the key milestones leading to the agreement of the precept request for the year and approval of the annual budget.	<i>A comprehensive formal budget timetable should be established annually covering the main elements of the Council's budget setting process together with key dates and responsibilities</i>	A Budget timetable will be presented to the Full Council meeting in October.
10	<p>We have received budgetary control information put to committee on 21/11/2023 but no further budgetary control information was provided to council for this quarter period due to the change in Chief Executives.</p> <p>Financial Regulations for budgetary control have been changed from the previous model NALC regulations with the result that they do not contain any detailed budgetary control reporting requirements. The current FRs, state under para 4.7. <i>The Clerk shall regularly provide the council with a statement of receipts and payments to date. These statements are to be prepared for each meeting of the council.</i></p> <p>The Model Financial Regulations state the following:  <i>4.8. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose "material" shall be in excess of £100 or 15% of the budget.</i></p>	<p><i>The council should ensure regular budgetary control information is reported and reviewed throughout the financial year.</i></p> <p><i>The Financial Regulations need to be reviewed to include robust requirements for budgetary control, including requiring a comparison of actual expenditure to the appropriate date against that planned in the budget and a statement of significant variances with explanations.</i></p>	<p>In FR Review 26.06.2024, as follows:</p> <p>4.8. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose "material" shall be in excess of £1,000 or 15% of the budget.</p>



<b>AGAR internal control objective E – Expected income fully received, correctly priced, recorded and promptly banked and VAT accounted for</b>			
<b>No issues arising</b>			
<b>AGAR internal control objective F - Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.</b>			
<b>No issues arising</b>			
<b>AGAR internal control objective G – Wages and salaries and members allowances paid in accordance with council approvals, and PAYE and NIC requirements properly applied</b>			
	<b>ISSUE</b>	<b>RECOMMENDATION</b>	<b>FOLLOW UP</b> <b>(Completed by CEO for Council on 26.06.2024)</b>
11	Pay rises are notified to the payroll agent via an email from the clerk.	<i>The Chair should be copied into the email notifying the annual officer pay rise information to the payroll agent. The council could also provide the minute authorising the pay rise as evidence to the payroll agent.</i>	<b>Agreed</b>

	ISSUE	RECOMMENDATION	FOLLOW UP (Completed by CEO for Council on 26.06.2024)
12	<p>We have sample checked payroll for 2023/24 and there were no issues arising and therefore we have confirmed PAYE and NIC requirements for 2023/24 were properly applied in our AGAR certificate.</p> <p>However, there are issues relating to earlier years Mayors Allowance that we wish to note. There is an earmarked reserve at the year end for £11890 which relates to payroll tax deductions from the Mayors Allowance as follows:</p> <p>2016/17 £3,825.35 2017/18 £3,943.18 2018/19 £ 4,122.36</p> <p>The deductions have been paid by the District Council to the Town Council for the payroll taxes to be submitted to HMRC, but this is still outstanding.</p> <p>In 2023/24, the mayoral allowances are paid through payroll so any tax and NI is deducted and remitted to HMRC directly each month.</p>	<p><i>The payroll taxes deducted from the Mayoral allowances for 2016/17 to 2018/19 must be remitted to HMRC and the earmarked reserve cleared.</i></p>	<p>Agreed. A priority to address this.</p>

AGAR internal control objective H – Asset and investment registers complete and accurate and properly maintained			
	ISSUE	RECOMMENDATION	FOLLOW UP  (Completed by CEO for Council on 26.06.2024)
13	<p>A comprehensive asset register is a key management tool for managing fixed assets effectively.</p> <p>The fixed asset listing initially provided for internal audit was just a basic list of assets with no further information except a monetary amount with no indication of valuation method. Therefore this basic list was not fit for purpose as a comprehensive asset register was not in place. Assets had been grouped rather than listed as individual assets which could be inspected and managed. Upon receiving our queries about the asset listing the council carried out some further work on the listing and identified:</p> <ul style="list-style-type: none"> <li>- The date of acquisition or transfer and recorded this in an updated version of the register</li> <li>- Assets were listed in the insurance that were not included in the assets register</li> <li>- Assets were identified that were not insured</li> </ul> <p>The asset listing primarily comprises the assets transferred on the foundation of the town council in 2015 with parks transferred in 2021 with one further minor addition in 2022. There is no evidence that annually the council has been reviewing the nominal ledger expenditure to identify capital expenditure to be classified as fixed asset additions. Therefore, since</p>	<p><i>The council must prioritise the development of a complete and accurate register of all fixed assets including the following key information categories where relevant:</i></p> <ul style="list-style-type: none"> <li>• <i>Valuation method</i></li> <li>• <i>Confirm whether insured or not and insurance value</i></li> <li>• <i>dates of acquisition, upgrade and disposal (it is useful to keep a record of disposed assets as an asset management tool);</i></li> <li>• <i>costs of acquisition and any expenditure which increases the life of the asset;</i></li> <li>• <i>if proxy cost is used for first valuation, a note of the method used for valuation and details of any professional advice received;</i></li> <li>• <i>useful life estimate;</i></li> </ul>	<p>This will be done, as soon as resources permit</p> <p>The list will be compared with the list of items insured. A revise schedule of items to be insured will then be valued for insurance purposes, and quotations invited for future insurances of the entire list.</p>

	<p>2015 to date there is a risk that capital expenditure additions have not all been identified and included in the register as there are no additions for any of the following years: 2016-2020 and 2023 to date. Our own sample testing in 2023/24 identified Broxap replacement bins which had not been included as an addition at purchase cost and the ‘disposal’ of the old bins removed as there was no detailed separate analysis of these items that formed an inherent part of the asset list.</p> <p>The asset list also does not disclose the actual assets relating to an grouping. For instance three parks are included in the list simply by name with no assets in the parks separately listed. Therefore, the pavilions, toilet block, MUGA and tennis club and changing rooms and not mentioned in the asset list. But these items will require different asset management than the green areas of a ‘park’ Therefore, the asset list needs expanding to list assets within parks so that asset management can be applied and evidenced effectively.</p>	<ul style="list-style-type: none"> <li>• <i>location;</i></li> <li>• <i>responsibility/custodian);</i></li> <li>• <i>any available indications of asset value and condition; any regular charges for usage or occupancy.</i></li> </ul> <p><i>The council should carry out an exercise to identify all additions to assets that have not been included since 2015 in an asset register and incorporate them at correct valuation,</i></p> <p><i>The council must prioritise ensuring a completeness check is carried out to ensure that all assets that must be insured are insured. An internal control should be introduced to evidence that all fixed assets have been reviewed to ensure they are adequately insured, for instance a Y/N column inserted into the asset register.</i></p>	
14	<p>The council did not carry out an annual physical verification of fixed assets recorded in the asset list as required by the following Financial Regulation:</p> <p>12.6. The Clerk 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.</p>	<p><i>The Financial Regulations for fixed assets should be complied with and evidence should be retained for the annual asset verification check for audit purposes.</i></p>	<p>Council is recommended to include a “de minimus” level of £500 (£10,000 at DC level).</p>
15	<p>The council is not currently provided with the Fixed Asset Register for review and approval annually.</p>	<p><i>As part of year end procedures, the council should be provided with the Fixed Asset Register for review and approval.</i></p>	<p>The register, as currently prepared, will be provided to Council on 26.06.2024</p>

AGAR internal control objective I – Periodic and year end bank reconciliations were properly carried out			
	ISSUE	RECOMMENDATION	FOLLOW UP (Completed by CEO for Council on 26.06.2024)
16	<p>Although bank reconciliations are being completed monthly by the District Council as part of the SLA agreement, the Town Council are not requesting these for reporting to the council meetings. The Financial Regulations require the following:</p> <p><i>2.2. On a regular basis, at least once in each quarter, and at each financial year end, bank reconciliations (for all accounts) produced by the Clerk will be reported to Council for monitoring and sign off.</i></p>	<p><i>The council should comply with the FRs requirements of reviewing bank reconciliations at least quarterly.</i></p>	<p>The Bank reconciliation will be presented to each meeting of the F &amp; O committee, as part of their financial oversight responsibilities.</p>
AGAR internal control objective 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.			
No issues arising – the accounting statements and balance sheet provided were supported by a complete audit trail			
AGAR internal control objectives K - NOT APPLICABLE			

**AGAR internal control objective L - The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.**

	ISSUE	RECOMMENDATION	FOLLOW UP  (Completed by CEO for Council on 26.06.2024)
17	<p>The following information is not published on the council website as required by the Local Authority Transparency Code 2015:</p> <p><i>PUBLICATION 32. Local authorities must also publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000. For each contract, the following details must be published:</i></p> <ul style="list-style-type: none"> <li>- <i>reference number</i></li> <li>- <i>title of agreement</i></li> <li>- <i>LA department responsible</i></li> <li>- <i>description of the goods and/or services being provided</i></li> <li>- <i>supplier name and details</i></li> <li>- <i>sum to be paid over the length of the contract or the estimated annual spending or budget for the contract</i></li> <li>- <i>Value Added Tax that cannot be recovered</i></li> <li>- <i>start, end and review dates</i></li> <li>- <i>whether or not the contract was the result of an invitation to quote or a published invitation to tender, and</i></li> <li>- <i>whether or not the supplier is a small or medium sized enterprise and/or a voluntary or community sector organisation and where it is, provide the relevant registration number</i></li> </ul>	<p><i>The council should ensure the website is maintained up to date and that it complies fully with the publication requirements of the Local Authority Transparency Code 2015.</i></p>	<p>This will be done, as soon as resources permit</p>

<b>AGAR internal control objective M - In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023/24 AGAR period, were public rights in relation to the 2022/23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).</b>			
<b>No Issues Arising</b>			
<b>AGAR internal control objective N - The authority has complied with the publication requirements for the 2022/23 AGAR</b>			
<b>No Issues Arising</b>			
<b>AGAR internal control objective O – The council met its responsibilities as sole trustee</b>			
	<b>ISSUE</b>	<b>RECOMMENDATION</b>	<b>FOLLOW UP</b> <b>(Completed by CEO for Council on 26.06.2024)</b>
18	The Kidderminster Educational Foundation charity annual return for the year ended 31/03/23 was submitted 131 days late. The return is supposed to be filed within 10 months of the end of the financial year.	<i>The council as sole trustee must ensure all returns to the Charity Commission are filed within deadlines.</i>	The delay this year was caused by loss of log-in details. This has now been resolved.

**KIDDERMINSTER TOWN COUNCIL  
TOWN COUNCIL MEETING  
26<sup>th</sup> June 2024**

**PUBLIC REPORT TO TOWN COUNCILLORS**

**AGENDA ITEM 9. Financial Regulations**

To review the Council's Financial Regulations.

**1. BACKGROUND**

- A. The Financial Regulations govern the financial management of the Council and may only be amended or varied by resolution of the council. They are one of the council's governing documents and shall be observed in conjunction with the council's Standing Orders.
- B. It is good practice to review the Regulations on an annual basis.

**2. DISCUSSION/ COMMENT**

This review has regard to the following matters:

- A. Issues raised in the internal auditor's report
- B. Guidance in the recently published Model Financial Regulations ( National Association of Local Councils)
- C. Some anomalies in the current regulations.

**3. SUMMARY OF MAIN POINTS**

- A. For ease of reference, legal requirements, which the Council cannot change or suspend, are shown in bold text.
- B. Legal and regulatory references have been updated.
- C. Some financial thresholds have been increased, having regard to the scale of operations of the Council and/or inflation.
- D. The practical operation and service delivery requirements of the Council.

**4. RECOMMENDATION**

The Council is recommended to approve the changes proposed in the review of the Financial regulations.

Hugh Peacocke  
Chief Executive Officer

14<sup>th</sup> June 2024.





# Kidderminster Town Council

## Financial Regulations

Document Control		Authority
Adopted on	1 <sup>st</sup> December 2015	<del>Town Council Minutes C.4</del>
Last Reviewed	7 <sup>th</sup> July 2020	<del>Town Council Minutes F.170</del>
Review Date	<u>26<sup>th</sup> June 2024</u>	

**KIDDERMINSTER TOWN COUNCIL**  
**FINANCIAL REGULATIONS**

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## 1. GENERAL

1.1. These financial regulations govern the conduct of financial management by the council and may only be amended or varied by resolution of the council. Financial regulations are one of the council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders and any individual financial regulations relating to contracts. **Bold text indicates legal requirements, which a council cannot change or suspend.**

4.1.1.2. **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.**

4.2.1.3. 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

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

4.4.1.5. **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.**

4.5.1.6. A breach of these Regulations by an employee may be gross misconduct.

4.6.1.7. 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 and therefore may be a breach of the Code of Conduct.

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

4.8.1.9. The Clerk:

- 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.

4.9-1.10. The accounting records determined by the Clerk shall be sufficient to show and explain the council's transactions and to enable the Clerk to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the council from time to time comply with the Accounts and Audit Regulations 2015 No. 234.

4.10-1.11. The accounting records determined by the Clerk shall in particular contain:

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

4.11-1.12. The accounting control systems determined by the Clerk 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 Clerk and that the approvals are shown in the accounting records; and
- measures to ensure that risk is properly managed.

4.12-1.13. 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** at or above **£250** (the Clerk shall have delegated authority to write off debts below **£250**);
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations in any report from the internal or external auditors,**

shall be a matter for the full council only.

~~1.13.~~ **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 £500; 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.

- In these financial regulations, ‘Accounts and Audit Regulations’ means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
- “Approve” refers to an online action, allowing an electronic transaction to take place.
- “Authorise” refers to a decision by the council, or a committee or an officer, to allow something to happen.
- ‘Proper practices’ means those set out in *The Practitioners’ Guide*
- *Practitioners’ Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council CEOs in Wales.

~~1.14. references to the Accounts and Audit Regulations or ‘the regulations’ shall mean the regulations issued under the provisions of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force unless otherwise specified.~~

~~1.15. In these financial regulations the term ‘proper practice’ or ‘proper practices’ shall refer to guidance issued in *Governance and Accountability for Local Councils – a Practitioners’ Guide (England)* issued by the Joint Practitioners Advisory Group~~

~~(JPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC).~~

## **2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)**

- 2.1. All accounting procedures and financial records of the council shall be determined by the Clerk 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,~~ bank reconciliations (for all accounts) produced by the Clerk will be reported to ~~F & O Committee Council~~ for monitoring and ~~approval~~ sign-off.
- 2.3. The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonably accuracy at any time. In particular, they must contain: day-to-day entries of all sums of money received and expended by the council and the matters to which they relate; a record of the assets and liabilities of the council
- 2.4. ~~The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual {Governance and Accountability} Return.~~
- 2.5. ~~The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual {Governance and Accountability} Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.~~
- 2.3. ~~The Clerk 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.~~
- 2.6. The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.
- 2.4.2.7. ~~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 are necessary for the purpose of the audit and shall supply the Clerk, internal auditor, or external auditor with such information and explanation as is considered necessary for that purpose.~~
- 2.8. At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement. The accounting control systems determined by the RFO must include measures to:

ensure that risk is appropriately managed;  
ensure the prompt, accurate recording of financial transactions;  
prevent and detect inaccuracy or fraud; and  
allow the reconstitution of any lost records;  
identify the duties of officers dealing with transactions and  
ensure division of responsibilities.

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

2.5-2.10. 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.

2.6-2.11. 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.

2.7-2.12. 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.

2.8-2.13. **The Clerk 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.**

2.9-2.14. The Clerk shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

### 3. ANNUAL ESTIMATES (BUDGET), PRECEPT -AND FORWARD PLANNING

- 3.1. The Clerk must each year, by no later than January, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the 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 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 the end of February each year. The Clerk shall **issue the precept to the billing authority no later than the end of February** and shall supply each member with a copy of the approved annual budget.
- 3.3. Before setting a precept, the council must calculate its requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.
- 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. Where an allocation for a class of expenditure is set out in the approved budget for a financial year, the Clerk has delegated authority to incur expenditure up to the limit of that allocation subject to other provisions in these Regulations (such as regulation 11 on contracts).
- 4.2. No expenditure may be incurred:
  - (a) on a class of expenditure for which no provision has been made in the approved budget; or
  - (b) that will exceed the amount provided in the budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of council, having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').
- 4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.
- 4.4. In cases of extreme risk to the delivery of council services, or risk to the public health and safety, or the health and safety of Council officers or members, the Clerk may



authorise revenue expenditure on behalf of the council which in the Clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £25,000. The Clerk shall report such action to the Finance & Overview Committee as soon as possible and to the council as soon as practicable thereafter.

- 4.5. 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 has approved allocation of funds in advance and they are available for use and, if relevant, the council has approved in advance that borrowing should be undertaken.
- 4.6. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.
- 4.7. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose "material" shall be in excess of £1000 or 15% of the budget.~~The Clerk shall regularly provide the council with a statement of receipts and payments to date. These statements are to be prepared for each meeting of the council.~~
- 4.8. 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 Clerk and approved by the council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency.
- 5.2. Wherever possible, transactions shall be conducted on line or via other electronic or automated means such as BACS, CHAPS, standing order or internet transfers. Cheques shall be used for payments only as a last resort.
- 5.3. All invoices for payment shall be examined, verified and certified by the Clerk 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 Clerk shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The Clerk shall take all steps to pay all invoices submitted, and which are in order, within 28 days of receipt.
- 5.5. The Clerk shall prepare and make arrangements for the custody of schedules of payments which shall be authorised by Council.

5.6. 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.

~~5.7. 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.~~

~~5.8. The Clerk shall maintain a record of details of suppliers, such as bank account records. Any changes in the recorded details of suppliers shall be approved in writing by the clerk, by a Member.~~

~~5.9-5.7.~~

## **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. Payments shall be made by one of the following methods wherever possible:

- (a) by variable direct debit (for example for utility supplies (energy, telephone and water) and National Non-Domestic Rates);
- (b) by banker's standing order, for any other regular payment, the amount of which is known in advance;
- (c) by BACS or CHAPS methods;
- (d) by internet banking transfer.

6.3. Instructions to set up payments under the methods in regulation 6.2 shall be made in accordance with the bank mandate, which may require authorisation of payment methods or individual payments by one or more officers Members in addition to or instead of the Clerk. If ~~an officer-Member~~ who is involved in authorising a payment or signing a cheque has declared a disclosable pecuniary interest, or has any other interest, in the matter in respect of which the payment is being made, that officer councillor shall be required to consider Standing Orders and the Officer's Code of Conduct, and thereby determine whether it is appropriate and / or permissible to be a signatory to the transaction in question.

6.4. In respect of the internet banking arrangements, the Clerk shall be appointed as the Service Administrator. The bank mandate approved by the council shall identify a number of officers 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 approval by one or more officersMembers.

6.5. 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 ~~RFO Mayor~~ in a sealed dated envelope. This envelope may not be opened other than in the presence of the Mayor 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.

- 6.6. 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.
- 6.7. Regular back-up copies shall be made of the records relating to the council's finances on any computer and shall be stored securely away from the computer in question, and preferably off site.
- 6.8. 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.
- 6.9. 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.
- 6.10. Account details for suppliers, which are used for internet banking, may be changed only on written hard copy notification by the supplier and supported by hard copy authority for change signed by the Clerk and a Member. A programme of regular checks of standing data with suppliers will be undertaken by the Clerk.
- ~~6.11. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk and shall be subject to automatic payment in full at each month-end. Personal credit or debit cards of members or staff shall not be used under any circumstances if a corporate credit card or trade card is available.~~
- 6.11. Where cheques are used for payments, they shall be signed by the Clerk and another authorised officer and reported to Council.
- 6.12. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.
- 6.13. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.

6.14. The Council may provide bank debit cards to officers, at limits to be determined by the RFO. Personal credit or debit cards of members or staff shall not be used for Council business under any circumstances.

~~6.12.6.15.~~ As a last resort, The Clerk may provide petty cash may be provided to officers for the purpose of defraying operational and other expenses, subject to the following rules:

- a) The Clerk shall maintain a petty cash float of £500 for the purpose of defraying operational and other expenses.
- b) Vouchers for payments made shall be forwarded to the Clerk with a claim for reimbursement, together with receipts for expenditure incurred where available. The vouchers for payments made from petty cash shall be kept to substantiate the payment.
- c) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
- d) Payments to maintain the petty cash float shall be shown on the schedule of payments prepared under regulation 5.5 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.**

7.2. Councillors allowances or the Mayor's allowance (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.

~~7.1.7.3.~~ 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 shown in the schedules prepared under regulation 5.5 above.~~

~~7.3.7.4.~~ No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the council or the appropriate delegated committee.

7.4.7.5. Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall be authorised by council or the appropriate delegated committee.

## **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 be approved only by full council.
- 8.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the relevant committee. ~~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 and for it to be reported to council.
- 8.4. All loans and investments shall be negotiated in the name of the council and shall be for a set period in accordance with council policy.
- 8.5. The council shall adopt a Treasury Management and Investment Strategy which shall be in accordance with relevant regulations, proper practices and guidance. The Strategy is reviewed at least annually.
- 8.6. All investments of money under the control of the council shall be in the name of the council.
- 8.7. The Clerk shall make appropriate arrangements for the custody of all investment certificates and other documents relating thereto.
- 8.8. Payments in respect of short term or long term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

## **9. INCOME**

- 9.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the Clerk. Wherever possible, income shall be collected by means of electronic or automated payment to the council's bank accounts, and this shall include the ability to issue invoices electronically.

- 9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the council.
- 9.3. The council will review all fees and charges at least annually, following a report of the Clerk.
- 9.4. Any sums found to be irrecoverable and any bad debts of £250 or more shall be reported to the council and shall be written off in the year. The Clerk has delegated authority to write off bad debts below £250.
- 9.5. All sums received on behalf of the council in the guise of cheques or cash shall be banked intact as directed by the Clerk. In all such cases, all receipts shall be deposited with the council's bankers with such frequency as the Clerk considers necessary. The origin of each receipt shall be entered on the paying-in slip.
- 9.6. Personal cheques shall not be cashed out of money held on behalf of the council.
- 9.7. The Clerk 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.
- 9.8. Where any significant sums of cash are regularly received by the council, the Clerk shall take such steps as are agreed by the council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.
- 9.9. Any income arising which is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting(see also Regulation 14 below).

## 10. ORDERS FOR WORK, GOODS AND SERVICES

- 10.1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.
- 10.2. Order ~~records-books~~ shall be controlled by the Clerk.
- 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 Clerk shall verify the lawful nature of any proposed purchase before the issue of any order. In the case of new or infrequent purchases or payments, the Clerk shall ensure that the statutory authority for the activity shall be included in the schedule to be prepared under regulation 5.5 above, so that it acts as a record of 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. The extension may only be in accordance with the terms of the contract and, in any case, an extension shall not exceed £10,000 in value without the prior approval of the council;
  - v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk shall act after consultation with the Mayor ~~or and~~ the Deputy Mayor and the Chair of the F & O Committee); and
  - vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.

**b. ~~The European Union Procurement Directive shall apply where relevant and, in such circumstances, For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament,~~ the terms and thresholds of the Public Contracts Regulations 2015 and the Utilities Contracts Regulations 2006 (or any successor legislation) shall be followed.”), must be followed in respect of the tendering, award and notification of that contract.**

**c. For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation regarding the advertising of contract opportunities and the publication of notices about the award of contracts. (The Regulations require councils to use the Contracts Finder website if they advertise contract opportunities and also to publicise the award of contracts over £30,000 including VAT, regardless of whether they were advertised.)**



- b.d. Where it is intended to enter into a contract exceeding £50,000 (excluding VAT) in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk shall invite tenders from at least three firms to be taken from the appropriate approved list.
- c.e. Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.
- d.f. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
- e.g. If less than three tenders are received for contracts above £50,000 or if all the tenders are identical the council may make such arrangements as it thinks fit for procuring the goods or materials or executing the works.
- f.h. Any invitation to tender issued under this regulation shall be subject to Council Standing Orders.
- g.i. When it is intended to enter into a contract of less than £50,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £100 the Clerk shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.
- h.j. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- i.k. 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.
- j.l. If it occurs 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. ASSETS, PROPERTIES AND ESTATES



- 12.1. The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the council. The Clerk 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.
- 12.2. No tangible moveable property shall be ~~purchased or otherwise acquired~~, sold, leased or otherwise disposed of, without the authority of the full council or the relevant committee, together with any other consents required by law, except where the estimated value of any one item of tangible movable property does not exceed £~~21~~,000.
- 12.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the full 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 business case.
- 12.4. 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 business case.
- ~~12.5. Subject only to the limit set in Regulation 12.2 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 business case.~~
- ~~12.6.~~12.5. The Clerk shall ensure that an appropriate and accurate Register of Assets in excess of £500 value, 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.

### 13. INSURANCE

- 13.1. Following the annual risk assessment (in accordance with Financial Regulation 15), the Clerk shall effect all insurances and negotiate all claims on the council's insurers.
- 13.2. The Clerk shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.
- 13.3. The Clerk 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.
- 13.4. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined by the council, or duly delegated committee.

## **14. CHARITIES**

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

## **15. RISK MANAGEMENT**

- 15.1. **The council is responsible for putting in place arrangements for the management of risk.** The Clerk shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually, and this shall include an assessment of risks.
- 15.2. When considering any new activity, that requires approval by the Council or a committee, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration by the council or Committee as part of the report dealing with the proposal.

## **16. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS**

- 16.1. It shall be the duty of the council to review the Financial Regulations of the council from time to time or at least annually. The Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these financial regulations.
- 16.2. 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.

**Kidderminster Town Council**

**Vision Working Group**

**Terms of Reference**

**1. Scope**

Kidderminster Town Council wishes to adopt a vision for the Council from 2025 to 2029.

**A. Setting the Vision:**

The Vision will include a mission statement for the Town Council, and set out its aims, objectives and priorities for the 2025 to 2029 Council. ( The attached draft was considered by the Council on 23<sup>rd</sup> May 2024.)

It will direct, influence and inform decision-making and budget making for the Council.

It will provide an action plan for officers and members.

**Benefits of a Vision:**

- Clear guidance for members, public and staff
- Informs and directs budgets, policies and other decision-making (Action plan)
- Clear guidance as to what's in and what's out
- Better quality decision-making.

**Issues:**

- Resources
- Member support
- Public support
- Delivery- detailed plans, aims, deadlines, KPI's, reporting.

The working group will provide an opportunity where officers, Members and Non-Members can bring together their knowledge, skills and experience in pursuit of providing information and evidence to provide the Council with relevant recommendations to assist in making its Vision.

This may include a public consultation regarding the services, finances and priorities for the Council over the 4-year term.

Where the Working Group considers necessary, it may establish sub-groups or topic groups to take forward any particular area or matter and report back to them.

## **B. Monitoring and Review**

The Council will monitor the delivery of the Vision against targets and deadlines by way of reports to the Finance and Overview Committee.

There will be an annual review which will be lead by the Working Group, commencing in September each year and concluding as part of the annual budget-making process.

## **2. Governance Arrangements**

The Working Group will comprise of 5 elected Kidderminster Town Council members.

The Working group may invite other members, non-members and any relevant consultants or advisors, as it sees fit.

The Chief Executive Officer will support the Working Group.

Working Group meetings do not require Public Notice and Access; however, the Working Group may invite other persons to advise on any matter within its remit.

The working group shall undertake the following roles and functions: -

1. Appoint its own Chair, must be an elected Kidderminster Town Council member.
2. Choose to engage with non-working group member councillors, non-councillors and outside bodies who might provide advice and guidance.
3. Arrange meetings/ workshops/ brainstorming exercises as it deems necessary.
4. The group does **not** have delegated powers to make decisions on behalf of the Town council.
5. Where necessary, to provide recommendations to the Council from time to time on matters within the Terms of Reference.

## **3. Amendments to Terms of Reference**

Amendments to the Terms of Reference may only be made by the Full Council.

## **4. Terms of Reference (meetings)**

- Minutes will be kept, and a copy supplied to each member of the group as soon as reasonably practicable.
- All representatives should actively participate in the meetings and be committed to following through actions allocated to them.
- Meeting to last no longer than one hour, unless the Group agrees a longer time, within the hour.
- Please arrive in readiness for the meeting to start promptly at the allocated time.

## KIDDERMINSTER TOWN COUNCIL

## Vision/ Strategy 2025-2029

*Providing services to the people of Kidderminster***1. Help make Kidderminster an attractive, welcoming, safe and well cared for town**

- A. Provide outstanding parks, playgrounds and public spaces
- B. Make Kidderminster Town Hall a key community and civic asset, providing top class Civic, culture, education and entertainment events, as well as supporting the community.
- C. Run vibrant markets
- D. Run thriving allotments
- E. Provide public toilets
- F. Work with other partners and stakeholders to help to deliver a well-presented town centre
- G. Provide value for money services for the communities we serve, by maximising income and controlling costs.
- H. Work with partners and stakeholders to promote high quality public amenities that support well-being, safety and visitors
- I. Provide a strong voice for Kidderminster by lobbying and working with WFDC, WCC, Kidderminster BID, and others.
- J. Consider further devolution of services from other tiers of local government wherever we feel that this is in the best interests of the communities we serve.

**2. Foster a real sense of community**

- A. Inspiring Civic events and Mayoral calendar
- B. Enjoyable and inclusive community events
- C. Celebrate and recognise individual and community achievements
- D. Encourage and support contributions to our public and community life
- E. Celebrate and encourage appreciation of public art and Kidderminster's heritage

**3. Take actions to address the climate emergency??**

- A. Ensure the activities of the Town Council are carbon neutral by 2035 or before?
- B. Actively encourage and support actions that will make Kidderminster as a whole more environmentally sustainable

**4. Provide focused support for young people, the elderly, minorities and the vulnerable??**

- A. Provide funding/ Grants to organisations which support these groups in Kidderminster
- B. Support and promote initiatives to make Kidderminster a more inclusive town

## Issues:

- 
- Resources
  - Member support
  - Public support
  - Delivery- detailed plans, aims, deadlines, KPI's, reporting.

## Benefits:

- Clear guidance for members, public and staff
- Informs and directs budgets, policies and other decision-making (Action plan)
- Clear guidance as to what's in and what's out
- Better quality decision-making.

**KIDDERMINSTER TOWN COUNCIL  
TOWN COUNCIL MEETING  
26<sup>th</sup> June 2024**

**Public Report to Members:**

**Agenda Item 11: Kidderminster Town Hall Transformation update 18/06/2024**

To receive an update on the Town Hall Transformation project.

**Project Overview**

**Description of Work**

- Protection to internal areas including staircases and organ.
- Erection of site hoarding.
- Internal strip out.
- Piling works for ground support.
- Crane works for installations.
- Erection of scaffold internally and externally.
- New Internal space formed in existing courtyard by way of a steel grid shell design with roof.
- Restructuring of existing internal spaces to allow back of house kitchen spaces and support for future exhibitions.
- M&E installations to suit new spaces.
- A new back of house entry point with dock leveller entrance via new rear access point.
- Renovation works to some areas of external roofing.
- Renovation works to Grade II listed facades, external repairs and decorations.
- Structural support works to allow new AV stage equipment.
- Decoration and renovation.
- Design and construction of a new entrance podium to the front elevation

**Executive Summary**

This report is up to the end of contract week number 23, 14/06/2024. The project remains in delay by 4 days due to breaking out obstructions which prevented drainage being installed as previously advised

**Programme Update.**

Against Client Program 03

Contract completion: 16/05/2025

Forecast completion: 20/05/2025

Forecast delay to completion – 2 Working Days

## **Previous 4 Weeks**

- Bell Tower Works Complete and Scaffold Struck. 07/05/2024
- Started works to the King Charles Flat Roof 10/06/2024.
- Continued with Mechanical First Fix
- Continued with Electrical first fix
- Completed new flooring to the attic and installing new insulation 11/06/2024
- Mayors balcony works started 23/05/2024
- Slating to the King Charles roof substantially completed.
- Main Electric panel has been loaded into the basement 14/06/2024
- Complete structural openings into the male toilet 11/06/2024
- Started repairs to the music hall ceiling 10/06/2024

## **4 Week Programme look ahead.**

- Complete repair masonry works to Mayors Balcony
- Aim to complete roof restoration works
- Commence M&E works in the attic space
- Insulate new roof's (above King Charles roof)
- M&E first fix works to continue throughout the ground floor
- Complete lean to roof waterproofing details.
- Complete King Charles Flat roof Waterproofing details.
- Complete the Majority of slate works.
- Start preparations for ETFE Steel installation.
- Continue works to the music hall ceiling

## **Key variations to be progressed over the next month are:**

### **Courtyard**

Reconfiguration of the steelwork to the courtyard elevation. Sign off required by 14.06.2024.

### **Balcony Lift**

Feasibility for designing and installing a lift for the first-floor offices and balcony. Design completed and costed

### **Podium Design**

A fully costed and agreed design needs to be in place by the end of September 2024 to successfully programme the works within the construction contract for the Town Hall. Howells and One Environments to take the design forward inline with these implications.

### **Utilities**

New Gas Boiler – SML have completed all builders works and Hydrock have completed design but are waiting for FluStax to come to site to carry out their inspections to specify the flue, before issuing the package of information to SML for pricing.

Gas Meter on date – client action to pick up.

Electricity meter on date - client action to pick up.

LCP Services reconfigurations – instructed by Gleeds 16/05/2024.

## Stopping Up Order

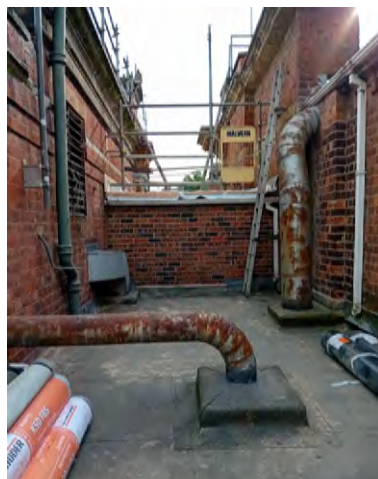
Cadent require the Council to grant an easement over the land to maintain the gas runs within the proposed podium boundary to close out the objection for the stopping up order. KTC to put forward legal team contact details to Cadent to progress. Design team to put forward latest proposal.

## PROGRESS

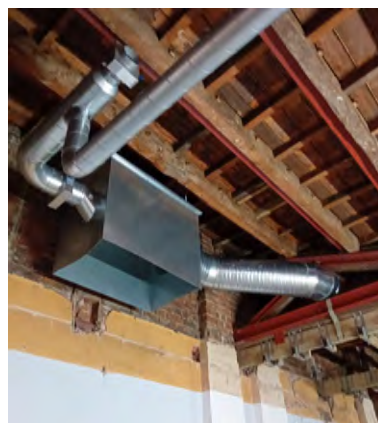
Courtyard Side of King Charles Roof



Flat Roof Works have commenced



Parapet Works being installed



Mechanical Ventilation installed to the balcony





New Café / Restaurant – Old Hub face to face area.



New Courtyard Bar/Café area – Piling works to carpark.





New Music Room Foyer – Old toilets and box office area.

Matt Smith  
Town Hall Manager

18<sup>th</sup> June 2024

**St Georges Paddling Pool Working Group – Terms of Reference**

**1. Background**

Full Council on 23<sup>rd</sup> May resolved as follows:

1. Council resolves to work towards reinstating the much-loved St. George's Park Paddling Pool with the aim of reopening it as soon as is sustainably possible.
2. Council further resolves to consider that, once reopened the Paddling Pool should operate for the same period (May to September) as the Stourport Paddling Pool and Brinton Park Splash Pad.
3. Council therefore instructs the Services Committee to work with Officers and our external funding consultant, the community and businesses to achieve the reinstatement and reopening. This should include a full financial forecast of oncosts to ensure sustainability is achieved.
4. Having regard to the expected petition from "The Save Our Paddling Pool" group: That the Operational Services Committee, at its meeting on 5th June 2024, should set up a Working Group, to make recommendations regarding this matter. The "Save Our Paddling Pool" group should be included in the membership of the Working Group.
5. St. Georges Paddling Pool should be a standing item on the Full Council Agenda until this is resolved.

**2. Scope**

In compliance with the motion, Kidderminster Town Council ? has established the St Georges Paddling Pool Working Group to advise the Committee on the future of the paddling pool located at St Georges Park. The working group will provide an opportunity where officers, Members and Non-Members can bring together their knowledge, skills and experience in pursuit of providing information and evidence and provide the Operational Services Committee with all the relevant information to make the necessary recommendations to Full Council .

**3. Remit**

The working group is to develop and provide information to the Operational Services Committee on future proposals regarding St Georges paddling pool, in accordance with the directions of the above motion

**4. Governance Arrangements**

1. The Working Group will comprise of 5 Kidderminster Town Council Members.
2. The Working Group will invite the Save the Paddling Pool Group to appoint an equal number of members?
3. Nominate Chair, to be an elected Member of Council.

The Working Group will report to the Operational Services Committee.

The Town Council's Public Realm and Operations Manager and Public Realm and Operations Officer will support the Working Group.

Working Group meetings do not require Public Notice and Access; however, the Working Group may invite other persons to advise on any matter within its remit.

The working group shall undertake the following roles and functions: -

1. Appoint its own Chair, must be an elected Kidderminster Town Council member.
2. Elected Chair should aim to ensure all the working group's members are kept informed and involved with progress.
3. Choose to engage with non-working group member councillors, non-councillors and outside bodies who might provide advice and guidance.
4. Arrange meetings/ workshops/ brainstorming exercises as it deems necessary.
5. The group does **not** have delegated powers to make decisions on behalf of the Town council.
6. To consider and make recommendations to the Operational Services Committee on matters related to St Georges Paddling Pool.
7. The group reports to the Operational Services Committee.  
(6 and 7 above cover this?)

#### **4. Amendments to Terms of Reference**

- Amendments to the Terms of Reference may only be made by the Operational Services Committee.

#### **Terms of Reference (meetings)**

- The group shall meet as often as required until the Operational Services Committee determine the matter.
- Minutes will be kept, and a copy supplied to each member of the group as soon as reasonably practicable.

#### **Meeting Dates**

- All representatives should actively participate in the meetings and be committed to following through actions allocated to them.
- Meeting to last no longer than one hour, unless the Working Group agrees a longer time, within the hour.
- Please arrive in readiness for the meeting to start promptly at the allocated time

**KIDDERMINSTER TOWN COUNCIL  
TOWN COUNCIL MEETING  
Wednesday 26<sup>th</sup> June 2024**

**PUBLIC REPORT TO TOWN COUNCIL****AGENDA ITEM 12. Civic and Community Events**

To agree the calendar of Civic and Community Events for 2024-2025.

**AIM**

1. To advise members of current Civic Events due to take place and propose possible events to be added to the calendar.

**BACKGROUND**

2. It was agreed at the Town Council Committee meeting held on Thursday 23<sup>rd</sup> May 2024 that Town Council would consider events for the Civic and Events Committee to lead on and pass to the Town Council Officers to plan and deliver on their behalf.

**DISCUSSION/ COMMENT**

3. Confirmed Civic & Community Events budgeted for in 2024/2025

•	<u>Remembrance Sunday – Sunday 10<sup>th</sup> November 2024</u>  Civic Event working with the support of local veteran and cadet organisations along with scouts and girl guides associations.
•	<u>Kidderminster Christmas Lights Provision and Switch On Event – Saturday 16<sup>th</sup> November 2024 to January 2025</u>  The Town Council funds the provision of the Christmas Lights (£23,000 per annum) and the electricity for same (£600).  The Switch-on event is a Civic Partnership Event with Kidderminster BID hosting entertainment to the residents and the local community as part of the Christmas Programme of Events.
•	<u>Santa in the Town – Saturday 7<sup>th</sup> December 2024</u>  Civic Event working with members and local businesses to offer children of the local community the opportunity to meet Santa and receive a gift.

#### 4. Proposed Civic & Community Events for 2024/2025

<ul style="list-style-type: none"><li>•</li></ul>	<p><u>Mayor's Sunday</u></p> <p>The Mayor and Civic and Events Committee have emphasized their enthusiasm to host a Mayor's Sunday event this year. Historically these were held at St Mary's and All Saints Church.</p> <p>There is no specific budget set aside for this event.</p>
<ul style="list-style-type: none"><li>•</li></ul>	<p><u>Mayors Community Christmas Service</u></p> <p>This is a Civic Event which is generally held at St Mary's and All Saints Church on a Friday or Sunday prior to Christmas. There is no specific budget set aside for this event.</p>
<ul style="list-style-type: none"><li>•</li></ul>	<p><u>Other Community Events</u></p> <p>At the moment, there is no budget to hold Community Events.</p> <p>We have had notification from Wyre Forest District Council, regarding Community Events Funding. There is currently no further information regarding the amount of grant funding available. The Council may wish to consider using part of this funding to support the current community events (Christmas Lights Switch On and Santa in the Town).</p> <p>Any proposed events undertaken would be dependent on the amount of funding granted and organisation and preparation time available. Events suggested for previous years funding are as detailed below:</p> <ul style="list-style-type: none"><li>• Food Festival</li><li>• Sheep Trail</li><li>• Music Festival</li><li>• Celebration of Cultures.</li></ul>

#### 5. Impact of provision of Community and Civic Events

<ul style="list-style-type: none"><li>•</li></ul>	<p><u>Costs</u></p> <ul style="list-style-type: none"><li>• Staffing - Officer time in planning, marketing, updating members and supporting events on the day.</li><li>• Venue Hire</li><li>• Entertainment/Equipment Hire</li><li>• Provision of refreshments</li><li>• Printing costs</li><li>• Boosted Social Media Costs</li><li>• Music and Entertainment Licences</li><li>• Sound and Lighting</li><li>• Photographs</li><li>• Badges</li></ul>
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## FINANCIALS

6. The Mayor and Civic Expenditure Budget is set at £10,000. Following on from the Mayor Making Ceremony, D Day 80<sup>th</sup> Anniversary Event and new Councillor photographs following the Elections, the budget now stands at under £5,000. An update of these costs can be provided once all invoices have been processed.
7. The Christmas Events (Christmas Lights Switch On and Santa in the Town) now have a combined set budget of £4,000. This has been significantly reduced over the years from £8,500 for the Light Switch On Event as a stand-alone event in previous years and reduced to £3,500 last year. Due to the reduction in budget, we are working in partnership with the Kidderminster BID on the Lights Switch On Event. The Santa in the Town Event is a Civic Event which is supported by Officers of the Council and Town Councillors.
8. The Town Council spends a further £23,600 on the provision of the Christmas Lights and electricity for the lights.
9. Remembrance Sunday has an allocated budget of £1,000.
10. Details of costs incurred for all events are as those listed under point 5 of this report titled 'Impact of provision of Community and Civic Events'.
11. Following an initial enquiry, the Town Council have received notification regarding funding grants being made available by Wyre Forest District Council to support Community Events which could include the current Christmas Lights Switch On Event and Santa in the Town. They have requested that we forward details of events for consideration by the end of June 2024.
12. The finances are summarised in the table below:

<b>KIDDERMINSTER TOWN COUNCIL</b>	<b>2023/24</b>	<b>2024/25</b>	
	<b>Budget £</b>	<b>Budget £</b>	<b>Balance 15/6/2024</b>
<b>11. Civic , Community and EVENTS</b>			
<b>EXPENDITURE</b>			
Christmas Lights -Provision	23,000	23,000	23,000
Electricity	600	600	600
Switch-on event	3,500	2,000	2,000
Community Grant - WFDC 2023	10,000	0	0
Remembrance Sunday	1,000	1,000	1,000
Coronation Celebrations	1,800	0	0
Christmas - Santa in the Town Hall/ On Tour	2,000	2,000	2,000
Mayor and Civic	10,000	10,000	4,750
<b>TOTAL NET EXPENDITURE</b>	<b>51,900</b>	<b>38,600</b>	<b>33,350</b>

## RECOMMENDATION(s)

13. It is recommended that the Town Council Committee:

### RESOLVES:

14. To note the contents of this report.

### CONSIDERS:

15. Proposed Civic and Mayoral Events for 2024/2025.

16. Possible Community Events to be supported by Wyre Forest District Council's Community Grant Funding and prioritise depending on funding and time available.

And

### DELEGATES:

17. The organisation and delivery of Community, Mayoral and Civic Events to Town Council officers, in consultation with Events Committee Members in partnership with/supported by organisations as detailed in this report.

Laura Thomas  
Civic, Communities and Events Manager (Interim)

13<sup>th</sup> June 2024



**Kidderminster Town Council****Membership of Outside Bodies****1. Purpose**

The Council is requested to appoint Town Council representatives to various outside bodies

**2. Outside Bodies**

	<b>Organisation</b>	<b>Appointments</b>
1)	Carpet Museum Trustees (1)	
2)	CALC (1)	
3)	Friends of St Mary's Church Committee (1)	
4)	Historical Societies Group (1)	
5)	Community Transport in Wyre Forest	
6)	Fairtrade	
7)	Wyre Forest Local Children's Trust	
8)	Kidderminster BID- Observer at Board meetings	
9)	The Kidderminster Dementia Action Alliance	
10)	Kidderminster Youth Forum	
11)	the Kidderminster Town Centre Community Partnership Steering Committee	
12)	Kidderminster youth Forum	
13)	Historic Opportunities Group	

**KIDDERMINSTER TOWN COUNCIL BIODIVERSITY POLICY**

**PREAMBLE**

In accordance with the duty imposed on town and parish councils by Section 40 of the Natural Environment and Rural Communities Act 2006, updated by Section 102 of the Environment Act 2021, **Kidderminster Town Council** will in exercising all its functions have regard to the purpose of conserving biodiversity.

This duty also means that town and parish councils can spend funds in conserving biodiversity.

**DEFINITION**

According to Defra (Biodiversity 2020), biodiversity is the variety of all life on Earth. It includes all species of animals and plants – everything that is alive on our planet.

Biodiversity is important for its own sake and has its own intrinsic value. A number of studies have shown this value also goes further. It is the building block of our 'ecosystems'. These provide us with a wide range of goods and services that support our economic and social wellbeing. These include essentials such as food, fresh water and clean air, but also less obvious services such as protection from natural disasters, regulation of our climate, and purification of our water or pollination of our crops. Biodiversity also provides important cultural services, enriching our lives.

**AIMS AND OBJECTIVES**

The object of this policy is to work towards enhancing and protecting the biodiversity within land owned by Kidderminster Town Council.

All committees of Kidderminster Town Council will consider sustainability, environmental impact and biodiversity when making decisions and will develop and implement policies and strategies as required.

In particular, Kidderminster Town Council will aim to improve the biodiversity of the area in the following ways:

- Ask the Planning Authority to consider the potential impact on biodiversity represented by relevant planning applications.
- manage its land and property using environmentally friendly practices that will promote biodiversity.
- support local businesses & council operations in the adoption of low impact practices.
- support residents and local organisation activities to enhance and promote biodiversity.

## **ACTIONS**

### **Planning applications**

- The council, when commenting on relevant planning applications, will support site and building design that benefits biodiversity through the conservation and integration of existing habitats or provision of new habitats.
- The Council will support protection of sensitive habitats from development and will ask the planning authority to consider whether the development would mean the loss of important habitats for wildlife in respect of all relevant applications.

### **Land and property management**

- The council will carry out a biodiversity audit of its landholdings, subject to funding being available.
- The council will encourage the conservation and promotion of local biodiversity with regards to the management of its open spaces. This will include adopting beneficial practices with regarding to cutting and removal of vegetation, application of chemicals and timing of maintenance work.
- Special care will be taken in the specification of grounds maintenance contracts to ensure that the work, whilst reaching acceptable standards, does not harm the natural environment.
- The council will consider biodiversity issues and the implementation of changes when managing its buildings.

### **Local community**

Subject to resources being available,

- The council will raise public awareness of biodiversity issues, including through its website and other media.
- The council will engage with local businesses and residents regarding biodiversity in the community and how members of the community can assist and make a difference.
- It will, where feasible, involve the community in biodiversity projects on its land including for example tree planting, wildflower meadows, birdbox making.

### **Partners**

- Kidderminster Town Council will work in partnership with other organisations to protect, promote and enhance biodiversity within areas of the town.
- Subject to resources being available, it will review any local nature recovery strategies, species conservation strategies, or protected site strategies in respect of local sites of special scientific interest (SSSIs) and consider how it may become more involved in implementing the strategies' recommendations.

This policy will be reviewed each year together with a summary of how the policy has been implemented in the previous twelve months.

**KIDDERMINSTER TOWN COUNCIL****Biodiversity Working Group – Terms of Reference****1. Scope**

Kidderminster Town Council has agreed to establish the Biodiversity Working Group to advise the Council on the future Biodiversity activities on Town Council owned assets and land.

The Working Group may also advise the Council on any projects, proposals or groups that the Council might wish to support that are promoting biodiversity objectives for Kidderminster.

The working group will provide an opportunity where Officers, Members can bring together their knowledge, skills and experience in pursuit of providing information and evidence and provide the Council with all the relevant information to make the necessary recommendations to Full Council for decisions.

**2. Remit**

The working group is to develop and provide information to the Council on future Biodiversity proposals.

**3. Governance Arrangements**

The Working Group will comprise of at least 3 elected Kidderminster Town Council members:

The Working Group will report to the Council.

The Town Council's Public Realm and Operations Manager and Public Realm and Operations Officer will support the Working Group.

Working Group meetings do not require Public Notice and Access; however, the Working Group may invite other persons to advise on any matter within its remit.

The working group shall undertake the following roles and functions: -

1. Appoint its own lead/chair.
2. Elected Chair should ensure all the working group's members are kept informed and involved with progress.
3. Choose to engage with non-working group member councillors, non-councillors and outside bodies who might provide advice and guidance.
4. Arrange meetings/ workshops/ brainstorming exercises as it deems necessary.
5. The group does **not** have delegated powers to make decisions on behalf of the Town council.
6. Consider draft Biodiversity action plan for Operational Services Committee to consider and adopt for Kidderminster Town Council assets and land.

#### **4. Amendments to Terms of Reference**

Amendments to the Terms of Reference may only be made by the Council.

#### **Terms of Reference (meetings)**

The group shall meet as often as required until the Council determines the matter.

Minutes will be kept, and a copy supplied to each member of the group as soon as reasonably practicable.

#### **5. Meeting Dates**

All representatives should actively participate in the meetings and be committed to following through actions allocated to them.

Meeting to last no longer than one hour, unless the committee agrees a longer time, within the hour.

Please arrive in readiness for the meeting to start promptly at the allocated time.

**Kidderminster Town Council**

Work Programme for Full Council Meetings for the Municipal Year 2024/25.

**Standing Items on each (ordinary meeting) agenda:**

1. Apologies
2. Declarations and Dispensations
3. Approval of Minutes of previous meeting and noting Committee minutes
4. Questions/ Petitions from members of the Public
5. Town Mayor's Report
6. Town Hall Update
7. St. George's Paddling Pool update

**Other items of Business**

<b>Meeting Date</b>	<b>Item</b>
<b>23 May 2024</b>	<b>Committees and appointments</b> Review terms of reference and memberships of any Committees that the Council wishes to appoint
	<b>To make appointments to outside bodies</b>
	<b>To review Standing Orders and make any amendments agreed.</b>
	<b>Approve Member-Officer protocol</b>
	<b>Strategic Risk Register</b>
<b>26 June 2024</b>	<b>End of Year Statutory Accounts</b> To receive the Annual Return, Approve each section of the Annual Governance Statement and adopt the accounts and the Mayor to sign them, To note the date for the exercise of electors' rights
	<b>To review the Council's Financial Regulations</b>
	<b>To set up the Strategy / Vision working Group</b>
	<b>Civic and community events</b>
	<b>Appointments to Outside bodies</b>
	<b>Approve Bio-diversity Policy</b>
<b>23 October 2024</b>	<b>Budget for 2024/25- Timetable</b> Councillors are invited to make the RFO aware of any particular projects that may need to be undertaken in 2025/26, so that they may be referred to the relevant Committee for consideration
	<b>Kidderminster BID Presentation</b>
<b>22 January 2025</b>	<b>Town Council Vision 2025-2029</b>
	<b>2025/26 Budget and Precept</b>
	<b>Schedule of meetings for the municipal year 2025/26</b>
<b>16 April 2025</b>	<b>Nomination of Mayor Elect and Deputy Mayor</b>
	<b>Annual Review of Strategic Risk register</b>