

Table 1: Disclosable Pecuniary Interests – DPI

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

Subject	Description
Employment, office, trade, profession or vocation	Any employment, office, trade, profession or vocation carried on for profit or gain.
Sponsorship	Any payment or provision of any other financial benefit (other than from the council) made to the councillor during the previous 12-month period for expenses incurred by him/her in carrying out his/her duties as a councillor, or towards his/her election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.

Contracts	Any contract made between the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners (or a firm in which such person is a partner, or an incorporated body of which such person is a director* or a body that such person has a beneficial interest in the securities of*) and the council. (a) under which goods or services are to be provided or works are to be executed; and (b) which has not been fully discharged.
Land and Property	Any beneficial interest in land which is within the area of the council. 'Land' excludes an easement, servitude, interest or right in or over land which does not give the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners (alone or jointly with another) a right to occupy or to receive income.
Licenses	Any licence (alone or jointly with others) to occupy land in the area of the council for a month or longer
Corporate tenancies	Any tenancy where (to the councillor's knowledge) (a) the landlord is the council; and the tenant is a body that the councillor, or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners is a partner of or a director* of or has a beneficial interest in the securities* of.
Securities	Any beneficial interest in securities* of a body where— (a) that body (to the councillor's knowledge) has a place of business or land in the area of the council; and (b) either— (i) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or (ii) if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the councillor, or his/ her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners have a beneficial interest exceeds one hundredth of the total issued share capital of that class

Table 2: Other Registrable Interests - ORI

<p>You must register as an Other Registerable Interest:</p> <p>a) any unpaid directorships</p> <p>b) any body of which you are a member or are in a position of general control or management and to which you are nominated or appointed by your authority</p> <p>c) any body (i) exercising functions of a public nature (ii) directed to charitable purposes or (iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union) of which you are a member or in a position of general control or management.</p>

Table 3: Non-Registrable Interests - NRI

<p>An interest that is not a DPI, or an interest of a relative or close associate, which does not need to be registered.</p> <p>You must declare an NRI when relevant business affects the finances or wellbeing of you, your partner, a relative, or a close associate.</p>
--

**MINUTES OF THE GOVERNANCE & FINANCE COMMITTEE MEETING
HELD AT THE FAKENHAM CONNECT BUILDING, OAK STREET, FAKENHAM**

TUESDAY 21st April 2026 AT 18:00

Attending Committee Councillors: A Glynn (Mayor), V Joslin, P Bucknell, D Hunter & J Rockett

Attending Non-Committee: None

Clerk: L Meanley

RFO & Deputy Clerk: K Lindsay

General Public: None

Press: None

Number	Agenda
	In the absence of both the Chair and Deputy Chair of the Governance & Finance Committee, the first item of business was to elect a Chair for the meeting It was proposed and AGREED that Cllr Glynn would chair the meeting
165/26GF	To receive Apologies for Absence Apologies received from Councillors Dutton and Harrison
166/26GF	Declarations of Interest: Members are asked at this stage to declare any Interests, which they may have, in any of the following items on the agenda None declared
167/26GF	To adjourn the Meeting for Electors' questions None received
168/26GF	To confirm the minutes of the Governance & Finance Committee meeting held on 17th March 2026 On the proposition of Cllr Glynn, seconded by Cllr Rockett, the minutes of the Governance & Finance Committee meeting held on 17 th March 2026 were AGREED by all and signed by the Chair
169/26GF	To discuss any matters arising from the Governance & Finance Committee meeting held on 17th March 2026 The Action Log was noted
170/26GF	To review and agree policies and risk assessments for update: <ul style="list-style-type: none"> • Safeguarding Policy Cllrs reviewed the Safeguarding policy and RESOLVED to approve it for presentation and approval by Full Council • FTC Estate Risk Assessment Cllrs reviewed the FTC Estate Risk Assessment and RESOLVED to approve it • General Office Duties Risk Assessment Cllrs reviewed the General Office Duties Risk Assessment and RESOLVED to approve it
171/26GF	To review finance reports for month ending March 2026 <ul style="list-style-type: none"> • To receive and review March 2026 receipts and payments for Fakenham Town Council and Charter Market Cllrs RESOLVED to approve for presentation and approval by Full Council • To receive and review March 2026 consolidated bank reconciliation reports for Fakenham Town Council and Charter Market bank accounts and confirm bank statements balances for signing Cllrs RESOLVED to approve for presentation and approval by Full Council - all bank statements and reconciliations were confirmed and signed • To receive and review the fourth quarterly Income and Expenditure Budget vs Actuals report Cllrs RESOLVED to approve for presentation and approval by Full Council

	<ul style="list-style-type: none"> To receive and approve the March 2026 schedule of payments over £500 for display on the website <p>Cllrs RESOLVED to approve for presentation and approval by Full Council</p>															
172/26GF	<p>To note that in the absence of councillors available to approve payment run 26 and 1 at Barclays, the Clerk completed approvals including Salaries (on payment run 1)</p> <p>Noted</p>															
173/26GF	<p>To receive the RFO's report</p> <ol style="list-style-type: none"> Transition to Scribe Noted Year-End Position, Accruals, Creditors and Journal Adjustments Cllrs reviewed the proposed Year-End journals and RESOLVED to approve the processing of all routine journals as set out in the schedule Cllrs reviewed and RESOLVED to approve the proposed additional journals as detailed: <ul style="list-style-type: none"> - Write-off of aged debtor – Chamber of Commerce (£118.80) - Removal of historic accrual – Employers' Allowance adjustment (£6,000) Budgetary Position and Earmarked Reserves Cllrs noted the forecasted year-end financial position for 2025/26 Cllrs reviewed the position and RESOLVED to carry forward identified 2025/26 underspends and allocate them from the General Reserve to the appropriate Earmarked Reserves, with the RFO authorised to process the necessary accounting entries in 2026/27: <table border="1" data-bbox="343 1142 1436 1478"> <thead> <tr> <th>Cost Code</th> <th>Amount</th> <th>Earmarked Reserve</th> </tr> </thead> <tbody> <tr> <td>CCTV</td> <td>£20,000</td> <td>CCTV System & Monitoring EMR (New)</td> </tr> <tr> <td>Machinery & New Equipment</td> <td>£5,621</td> <td>Machinery EMR</td> </tr> <tr> <td>Trap Lane</td> <td>£43,685</td> <td>Welfare Unit EMR (Renamed Depot / Welfare Unit)</td> </tr> <tr> <td>Town Signage / War Memorial</td> <td>£4,919</td> <td>War Memorial EMR (New)</td> </tr> </tbody> </table> VAT Return Cllrs agreed that, in the absence of Cllr Dutton, the RFO is authorised to proceed with the submission of the VAT return 	Cost Code	Amount	Earmarked Reserve	CCTV	£20,000	CCTV System & Monitoring EMR (New)	Machinery & New Equipment	£5,621	Machinery EMR	Trap Lane	£43,685	Welfare Unit EMR (Renamed Depot / Welfare Unit)	Town Signage / War Memorial	£4,919	War Memorial EMR (New)
Cost Code	Amount	Earmarked Reserve														
CCTV	£20,000	CCTV System & Monitoring EMR (New)														
Machinery & New Equipment	£5,621	Machinery EMR														
Trap Lane	£43,685	Welfare Unit EMR (Renamed Depot / Welfare Unit)														
Town Signage / War Memorial	£4,919	War Memorial EMR (New)														
174/26GF	<p>To notify of the Year End Internal Audit taking place on 7th and 8th May</p> <p>Noted</p>															
175/26GF	<p>To receive notification of TTSR fuel surcharge update</p> <p>Cllrs acknowledged the TTSR fuel surcharge update and recognised that similar fuel surcharge adjustments may also be advised by other suppliers and contractors.</p>															
176/26GF	<p>To review the Strategic Plan 2025 – 2028 and recommend amendments to Full Council</p> <p>Cllrs reviewed the Strategic Plan 2025 - 2028 and RESOLVED to approve it for presentation and approval by Full Council</p>															
177/26GF	<p>To receive the Internal Controller review</p> <p>None</p>															
178/26GF	<p>To discuss the FLASH Project</p> <p>Nothing was discussed</p>															
179/26GF	<p>To move that the Public & Press be excluded from the Meeting under the provisions of Section 1(2) of the Public Bodies (Admission to Meetings) Act 1960</p>															

	On the proposition of Cllr Bucknell seconded by Cllr Glynn. RESOLVED that pursuant to Section 1(2) of the Public Bodies (Admission to Meetings) Act 1960, that Public & Press be excluded from the Meeting, as publicity would be prejudicial to the public interest by reason of the nature of the business to be transacted.
180/26GF	<p>To note HR subcommittee meeting minutes from the 16th April</p> <p>Following recommendations from the HR Subcommittee meeting on the 16th April 2026 minute 34/26 & 35/26 it was proposed by Cllr Glynn, seconded by Cllr Joslin and agreed by all that the scope of administrative roles had developed beyond the current banding and aligned more closely with the next banding level, moves to be reflected from 1st April 2026.</p> <p>Following recommendations from the HR Subcommittee meeting on the 16th April 2026 minute 36/26 it was proposed by Cllr Rockett, seconded by Cllr Hunter, agreed by all, to appoint a Fixed Term Part Time Grounds person and Fixed Term Administrative assistant if it was cost neutral.</p>
181/26GF	To move into open session
182/26GF	<p>To confirm the date and time of next meeting</p> <p>Governance & Finance: Tuesday 19th May 2026 at 18:00</p>

	There being no further business the meeting closed at 18.27
	Confirmed this day of 2026
	CHAIR

GOVERNANCE & FINANCE ACTION LOG

G&F	18/11/2025	97/25	RFO	MEDIUM	Reserves account (Barclays) to the CCLA account	100%	
G&F	18/11/2025	98/25	Clerk	HIGH	Action: The Clerk to obtain written confirmation from D&A that the Council will retain full copyright ownership of all designs produced for the Town Ambition Programme Project, prior to any related procurement or expenditure being undertaken.	100%	
G&F	18/11/2025	98/25	Clerk	HIGH	Action: The Clerk to ensure formal agreements are in place with all Town Ambition Programme Project sponsors, prior to any related procurement or expenditure being undertaken.	100%	20/01/2026 Cllr Glynn to provide alternative contact details to enable correspondence to be re-sent
G&F	20/01/2026	129/26	RFO	LOW	RFO to obtain an additional quotation for Cyber Essentials certification	Not Started	
G&F	17/02/2026	145/26	Cllr Glynn	HIGH	Cllr Glynn to contact County Cllr Fitzpatrick regarding the disputed £176.81 (excl. VAT) Call Out charge on Amey Invoice 909363	50%	No longer applicable
G&F	17/02/2026	145/26	Cllr Glynn	LOW	Cllr Glynn to draft a publicity piece for the Town Ambition Programme project	Not Started	No longer applicable



FAKENHAM TOWN COUNCIL

STANDING ORDERS 2018 FOR ENGLAND (REVISED 2025)

Introduction	2
1. Rules of debate at meetings	3
2. Disorderly conduct at meetings	4
3. Meetings generally	5
4. Committees and sub-committees	8
5. Ordinary council meetings	9
6. Extraordinary meetings of the council, committees and sub-committees	11
7. Previous resolutions	11
8. Voting on appointments.....	12
9. Motions for a meeting that require written notice to be given to the proper officer	12
10. Motions at a meeting that do not require written notice	12
11. Management of information	13
12. Draft minutes	14
13. Code of conduct and dispensations.....	14
14. Code of conduct complaints	15
15. Proper officer.....	16
16. Responsible financial officer	17
17. Accounts and accounting statements	17
18. Financial controls and procurement.....	18
19. Handling staff matters.....	19
20. Responsibilities to provide information	20
21. Responsibilities under data protection legislation	20
22. Relations with the press/media.....	21
23. Execution and sealing of legal deeds	21
24. Communicating with district and county or unitary councillors.....	21
25. Restrictions on councillor activities.....	21
26. Standing orders generally.....	21

Introduction

This is version two of Model Standing Orders 2018 (England) updated April 2025. Update to Model Standing Order18 only.

How to use model standing orders

Standing orders are the written rules of a local council. Standing orders are essential to regulate the proceedings of a meeting. A council may also use standing orders to confirm or refer to various internal organisational and administrative arrangements. The standing orders of a council are not the same as the policies of a council but standing orders may refer to them.

Local councils operate within a wide statutory framework. NALC model standing orders incorporate and reference many statutory requirements to which councils are subject. It is not possible for the model standing orders to contain or reference all the statutory or legal requirements which apply to local councils. For example, it is not practical for model standing orders to document all obligations under data protection legislation. The statutory requirements to which a council is subject apply whether or not they are incorporated in a council's standing orders.

The model standing orders do not include model financial regulations. Financial regulations are standing orders to regulate and control the financial affairs and accounting procedures of a local council. The financial regulations, as opposed to the standing orders of a council, include most of the requirements relevant to the council's Responsible Financial Officer. Model financial regulations are available to councils in membership of NALC.

Drafting notes

Model standing orders that are in bold type contain legal and statutory requirements. It is recommended that councils adopt them without changing them or their meaning. Model standing orders not in bold are designed to help councils operate effectively but they do not contain statutory requirements so they may be adopted as drafted or amended to suit a council's needs. It is NALC's view that all model standing orders will generally be suitable for councils.

For convenience, the word "councillor" is used in model standing orders and, unless the context suggests otherwise, includes a non-councillor with or without voting rights. Model Standing orders use gender-neutral language (e.g. chair)

A model standing order that includes brackets like this '()' requires information to be inserted by a council. A model standing order that includes brackets like this '[]' and the term 'OR' provides alternative options for a council to choose from when determining standing orders.

1. RULES OF DEBATE AT MEETINGS

- a Motions on the agenda shall be considered in the order that they appear unless the order is changed at the discretion of the chair of the meeting.
- b A motion (including an amendment) shall not be progressed unless it has been moved and seconded.
- c A motion on the agenda that is not moved by its proposer may be treated by the chair of the meeting as withdrawn.
- d If a motion (including an amendment) has been seconded, it may be withdrawn by the proposer only with the consent of the seconder and the meeting.
- e An amendment is a proposal to remove or add words to a motion. It shall not negate the motion.
- f If an amendment to the original motion is carried, the original motion (as amended) becomes the substantive motion upon which further amendment(s) may be moved.
- g An amendment shall not be considered unless early verbal notice of it is given at the meeting and, if requested by the chair of the meeting, is expressed in writing to the chair.
- h A councillor may move an amendment to their own motion if agreed by the meeting. If a motion has already been seconded, the amendment shall be with the consent of the seconder and the meeting.
- i If there is more than one amendment to an original or substantive motion, the amendments shall be moved in the order directed by the chair of the meeting.
- j Subject to standing order 1(k), only one amendment shall be moved and debated at a time, the order of which shall be directed by the chair of the meeting.
- k One or more amendments may be discussed together if the chair of the meeting considers this expedient, but each amendment shall be voted upon separately.
- l A councillor may not move more than one amendment to an original or substantive motion.
- m The mover of an amendment has no right of reply at the end of debate on it.
- n Where a series of amendments to an original motion are carried, the mover of the original motion shall have a right of reply either at the end of debate on the first amendment or at the very end of debate on the final substantive motion immediately before it is put to the vote.
- o Unless permitted by the chair of the meeting, a councillor may speak once in the debate on a motion except:

- i. to speak on an amendment moved by another councillor.
 - ii. to move or speak on another amendment if the motion has been amended since they last spoke.
 - iii. to make a point of order.
 - iv. to give a personal explanation; or
 - v. to exercise a right of reply.
- p During the debate on a motion, a councillor may interrupt only on a point of order or a personal explanation and the councillor who was interrupted shall stop speaking. A councillor raising a point of order shall identify the standing order which they consider has been breached or specify the other irregularity in the proceedings of the meeting they are concerned by.
- q A point of order shall be decided by the chairman of the meeting and their decision shall be final.
- r When a motion is under debate, no other motion shall be moved except:
- i. to amend the motion;
 - ii. to proceed to the next business;
 - iii. to adjourn the debate;
 - iv. to put the motion to a vote;
 - v. to ask a person to be no longer heard or to leave the meeting;
 - vi. to refer a motion to a committee or sub-committee for consideration;
 - vii. to exclude the public and press;
 - viii. to adjourn the meeting; or
 - ix. to suspend particular standing order(s) excepting those which reflect mandatory statutory or legal requirements.
- s Before an original or substantive motion is put to the vote, the chair of the meeting shall be satisfied that the motion has been sufficiently debated and that the mover of the motion under debate has exercised or waived their right of reply.
- t Excluding motions moved under standing order 1(r), the contributions or speeches by a councillor shall relate only to the motion under discussion and shall not exceed 5 minutes without the consent of the chair of the meeting.

2. DISORDERLY CONDUCT AT MEETINGS

- a No person shall obstruct the transaction of business at a meeting or behave

offensively or improperly. If this standing order is ignored, the chair of the meeting shall request such person(s) to moderate or improve their conduct.

- b If person(s) disregard the request of the chair of the meeting to moderate or improve their conduct, any councillor or the chair of the meeting may move that the person be no longer heard or be excluded from the meeting. The motion, if seconded, shall be put to the vote without discussion.
- c If a resolution made under standing order 2(b) is ignored, the chair of the meeting may take further reasonable steps to restore order or to progress the meeting. This may include temporarily suspending or closing the meeting.

3. MEETINGS GENERALLY

Full Council meetings ●
 Committee meetings ●
 Sub-committee meetings ●

- a **Meetings shall not take place in premises which at the time of the meeting are used for the supply of alcohol, unless no other premises are available free of charge or at a reasonable cost.**
- b **The minimum three clear days for notice of a meeting does not include the day on which notice was issued, the day of the meeting, a Sunday, a day of the Christmas break, a day of the Easter break or of a bank holiday or a day appointed for public thanksgiving or mourning.**
- c **The minimum three clear days' public notice of a meeting does not include the day on which the notice was issued or the day of the meeting.**
- d **Meetings shall be open to the public unless their presence is prejudicial to the public interest by reason of the confidential nature of the business to be transacted or for other special reasons. The public's exclusion from part or all of a meeting shall be by a resolution which shall give reasons for the public's exclusion.**
- e Members of the public may make representations, answer questions and give evidence at a meeting which they are entitled to attend in respect of the business on the agenda.
- f The period of time designated for public participation at a meeting in accordance with standing order 3(e) shall not exceed **40 15 minutes** unless directed by the chair of the meeting.
- g Subject to standing order 3(f), a member of the public shall not speak for more than **5 3** minutes.
- h In accordance with standing order 3(e), a question shall not require a response at the meeting nor start a debate on the question. The chair of

the meeting may direct that a written or oral response be given.

- i A person shall raise his hand when requesting to speak and stand when speaking (except when a person has a disability or is likely to suffer discomfort). The chairman of the meeting may at any time permit a person to be seated when speaking.
- j A person who speaks at a meeting shall direct their comments to the chair-of the meeting.
- k Only one person is permitted to speak at a time. If more than one person wants to speak, the chair of the meeting shall direct the order of speaking.
- l **Subject to standing order 3(m), a person who attends a meeting is permitted to report on the meeting whilst the meeting is open to the public. To “report” means to film, photograph, make an audio recording of meeting proceedings, use any other means for enabling persons not present to see or hear the meeting as it takes place or later or to report or to provide oral or written commentary about the meeting so that the report or commentary is available as the meeting takes place or later to persons not present.**
- m **A person present at a meeting may not provide an oral report or oral commentary about a meeting as it takes place without permission.**
- n **The press shall be provided with reasonable facilities for the taking of their report of all or part of a meeting at which they are entitled to be present.**
- o **Subject to standing orders which indicate otherwise, anything authorised or required to be done by, to or before the Chair of the Council may in his absence be done by, to or before the Vice-Chair-of the Council (if there is one).**
- p **The Chair of the Council, if present, shall preside at a meeting. Ifthe Chair is absent from a meeting, the Vice-Chair of the Council (if there is one) if present, shall preside. If both the Chair and the Vice-Chair are absent from a meeting, a councillor as chosen by the councillors present at the meeting shall preside at themeeting.**
- q **Subject to a meeting being quorate, all questions at a meeting shall be decided by a majority of the councillors and non-councillors with voting rights present and voting.**
- r **The chair of a meeting may give an original vote on any matter put to the vote, and in the case of an equality of votes may exercise their casting vote whether or not they gave an original vote.**

See standing orders 5(h) and (i) for the different rules that apply in the

election of the Chair of the Council at the annual meeting of the Council.

- s **Unless standing orders provide otherwise, voting on a question shall be by a show of hands. At the request of a councillor, the voting on any question shall be recorded so as to show whether each councillor present and voting gave their vote for or against that question.** Such a request shall be made before moving on to the next item of business on the agenda. Voting on Co-Option appointments will be completed in closed session

t The minutes of a meeting shall include an accurate record of the following:

- i. the time and place of the meeting;
- ii. the names of councillors who are present and the names of councillors who are absent;
- iii. interests that have been declared by councillors and non-councillors with voting rights;
- iv. the grant of dispensations (if any) to councillors and non-councillors with voting rights;
- v. whether a councillor or non-councillor with voting rights left the meeting when matters that they held interests in were being considered;
- vi. if there was a public participation session; and
- vii. the resolutions made.

- u **A councillor or a non-councillor with voting rights who has a disclosable pecuniary interest or another interest as set out in the Council's code of conduct in a matter being considered at a meeting is subject to statutory limitations or restrictions under the code on their right to participate and vote on that matter.**

- v **No business may be transacted at a meeting unless at least one-third of the whole number of members of the Council are present and in no case shall the quorum of a meeting be less than three.**

See standing order 4d(viii) for the quorum of a committee or sub-committee meeting.

w **If a meeting is or becomes inquorate no business shall be transacted** and the meeting shall be closed. The business on the agenda for the meeting shall be adjourned to another meeting.

x A meeting shall not exceed a period of 2.5 hours.

4. COMMITTEES AND SUB-COMMITTEES

- a Unless the Council determines otherwise, a committee may appoint a sub-committee whose terms of reference and members shall be determined by the committee.**
- b The members of a committee may include non-councillors unless it is a committee which regulates and controls the finances of the Council.**
- c Unless the Council determines otherwise, all the members of an advisory committee and a sub-committee of the advisory committee may be non-councillors.**
- d The Council may appoint standing committees or other committees as may be necessary, but subject to any relative statutory provisions and:
 - i. shall determine their terms of reference;
 - ii. shall determine the number and time of the ordinary meetings of a standing committee up until the date of the next annual meeting of the Council;
 - iii. shall permit a committee, other than in respect of the ordinary meetings of a committee, to determine the number and time of its meetings;
 - iv. shall, subject to standing orders 4(b) and (c), appoint and determine the terms of office of members of such a committee;
 - v. may, subject to standing orders 4(b) and (c), appoint and determine the terms of office of the substitute members to a committee whose role is to replace the ordinary members at a meeting of a committee if the ordinary members of the committee confirm to the Proper Officer 2 days before the meeting that they are unable to attend;
 - vi. shall, permit a standing committee, to appoint its own chair at the first meeting of the standing committee;
 - vii. shall permit a committee other than a standing committee, to appoint its own chair at the first meeting of the committee;
 - viii. shall determine the place, notice requirements and quorum for a meeting of a committee and a sub-committee which, in both cases, shall be no less than three;
 - ix. shall determine if the public may participate at a meeting of a committee;
 - x. shall determine if the public and press are permitted to attend the meetings of a sub-committee and also the advance public notice requirements, if any, required for the meetings of a sub-committee;
 - xi. shall determine if the public may participate at a meeting of a sub-committee that they are permitted to attend; and
 - xii may dissolve a committee or a sub-committee.

e The standing committees of the Council shall be

- I. Governance and Finance
- II. Facilities and Amenities
 - a) The Governance and Finance Committee shall be made up of between five to seven members, who will only be a member of one committee, and in addition the Town Chair and Deputy Town Chair shall be members. Only councillors who are members of the committee will have a vote
 - b) The Facilities and Amenities Committee shall be made up of between five to seven members, who will only be a member of one committee, and in addition the Town Chair and Deputy Town Chair shall be members. All councillors **unless sanctions imposed** will be able to attend Facilities and Amenities to debate and have full involvement including voting rights on all matters excepting election of a Committee chair.
 - c) Other Committees shall include
 - I. Human Resources Advisory Sub Committee
 - II. Allotment Sub Committee
 - a. The Human Resources Advisory Sub Committee of the Governance & Finance committee comprising Chair, Deputy Chair, and three Councillors with relevant experience are elected from the Council.
 - b. The Allotment Sub Committee shall consist of 3 Councillors, 2 Tenant Representatives from Greenway Lane Allotments and Rudham Stile Lane Allotments, and 1 Tenant Representative for Grove Lane Allotments. Meetings of Allotment Sub Committee shall be open to the public unless their presence is prejudicial to the public interest by reason of the confidential nature of the business to be transacted or for other special reasons. The public's exclusion from part or all of a meeting shall be by a resolution which shall give reasons for the public's exclusion.

5. ORDINARY COUNCIL MEETINGS

- a **In an election year, the annual meeting of the Council shall be held on or within 14 days following the day on which the councillors elected take office.**
- b **In a year which is not an election year, the annual meeting of the Council shall be held on such day in May as the Council decides.**
- c **If no other time is fixed, the annual meeting of the Council shall take place at 6pm.**
- d **In addition to the annual meeting of the Council, at least three other ordinary meetings shall be held in each year on such dates and times as the Council decides.**
 - i. Meetings shall be on the last Wednesday in each month, at 6pm.
- e **The first business conducted at the annual meeting of the Council shall be the election of the Chair and Vice-Chair (if there is one) of the Council.**
- f **The Chair of the Council, unless they have resigned or becomes disqualified, shall continue in office and preside at the annual meeting until their successor is elected at the next annual meeting of the**

Council.

- g The Vice-Chair of the Council, if there is one, unless they resign or becomes disqualified, shall hold office until immediately after the election of the Chair of the Council at the next annual meeting of the Council.**
- h In an election year, if the current Chair of the Council has not been re-elected as a member of the Council, they shall preside at the annual meeting until a successor Chair of the Council has been elected. The current Chair of the Council shall not have an original vote in respect of the election of the new Chair of the Council but shall give a casting vote in the case of an equality of votes.**
- i In an election year, if the current Chair of the Council has been re-elected as a member of the Council, they shall preside at the annual meeting until a new Chair of the Council has been elected. They may exercise an original vote in respect of the election of the new Chair of the Council and shall give a casting vote in the case of an equality of votes.**
- j Following the election of the Chair of the Council and Vice-Chair (if there is one) of the Council at the annual meeting, the business shall include:
 - i. In an election year, delivery by the Chair of the Council and councillors of their acceptance of office forms unless the Council resolves for this to be done at a later date. In a year which is not an election year, delivery by the Chair of the Council of their acceptance of office form unless the Council resolves for this to be done at a later date;**
 - ii. Confirmation of the accuracy of the minutes of the last meeting of the Council;
 - iii. Receipt of the minutes of the last meeting of a committee;
 - iv. Consideration of the recommendations made by a committee;
 - v. Review of delegation arrangements to committees, sub-committees, staff and other local authorities;
 - vi. Review of the terms of reference for committees;
 - vii. Appointment of members to existing committees;
 - viii. Appointment of any new committees in accordance with standing order 4;
 - ix. Review and adoption of appropriate standing orders and financial regulations;
 - x. Review of arrangements (including legal agreements) with other local authorities, not-for-profit bodies and businesses.
 - xi. Review of representation on or work with external bodies and arrangements for reporting back;
 - xii. In an election year, to make arrangements with a view to the Council

becoming eligible to exercise the general power of competence in the future;

- xiii. Review of inventory of land and other assets including buildings and office equipment;
- xiv. Confirmation of arrangements for insurance cover in respect of all insurable risks;
- xv. Review of the Council's and/or staff subscriptions to other bodies;
- xvi. Review of the Council's complaints procedure;
- xvii. Review of the Council's policies, procedures and practices in respect of its obligations under freedom of information and data protection legislation (*see also standing orders 11, 20 and 21*);
- xviii. Review of the Council's policy for dealing with the press/media;
- xix. Review of the Council's employment policies and procedures;
- xx. Review of the Council's expenditure incurred under s.137 of the Local Government Act 1972 or the general power of competence.
- xxi. Determining the time and place of ordinary meetings of the Council up to and including the next annual meeting of the Council.

6. EXTRAORDINARY MEETINGS OF THE COUNCIL, COMMITTEES AND SUB-COMMITTEES

- a The Chair of the Council may convene an extraordinary meeting of the Council at any time.**
- b If the Chair of the Council does not call an extraordinary meeting of the Council within seven days of having been requested in writing to do so by two councillors, any two councillors may convene an extraordinary meeting of the Council. The public notice giving the time, place and agenda for such a meeting shall be signed by the two councillors.**
- c The chair of a committee or a sub-committee may convene an extraordinary meeting of the committee or the sub-committee at any time.
- d If the chair of a committee or a sub-committee does not call an extraordinary meeting within 7 days of having been requested to do so by two members of the committee or the sub-committee, any two members of the committee or the sub-committee may convene an extraordinary meeting of the committee or a sub-committee.

7. PREVIOUS RESOLUTIONS

- a A resolution shall not be reversed within six months except either by a special motion, which requires written notice by at least six councillors to be given to the Proper Officer in accordance with standing order 9, or by a motion moved in pursuance of the recommendation of a committee or a sub-committee.

- b When a motion moved pursuant to standing order 7(a) has been disposed of, no similar motion may be moved for a further six months.

8. VOTING ON APPOINTMENTS

- a Where more than two persons have been nominated for a position to be filled by the Council and none of those persons has received an absolute majority of votes in their favour, the name of the person having the least number of votes shall be struck off the list and a fresh vote taken. This process shall continue until a majority of votes is given in favour of one person. A tie in votes may be settled by the casting vote exercisable by the chair of the meeting.

9. MOTIONS FOR A MEETING THAT REQUIRE WRITTEN NOTICE TO BE GIVEN TO THE PROPER OFFICER

- a A motion shall relate to the responsibilities of the meeting for which it is tabled and in any event shall relate to the performance of the Council's statutory functions, powers and obligations or an issue which specifically affects the Council's area or its residents.
- b No motion may be moved at a meeting unless it is on the agenda and the mover has given written notice of its wording to the Proper Officer at least 5 clear days before the meeting. Clear days do not include the day of the notice or the day of the meeting.
- c The Proper Officer may, before including a motion on the agenda received in accordance with standing order 9(b), correct obvious grammatical or typographical errors in the wording of the motion.
- d If the Proper Officer considers the wording of a motion received in accordance with standing order 9(b) is not clear in meaning, the motion shall be rejected until the mover of the motion resubmits it, so that it can be understood, in writing, to the Proper Officer at least 5 clear days before the meeting.
- e If the wording or subject of a proposed motion is considered improper, the Proper Officer shall consult with the chair of the forthcoming meeting or, as the case may be, the councillors who have convened the meeting, to consider whether the motion shall be included in the agenda or rejected.
- f The decision of the Proper Officer as to whether or not to include the motion on the agenda shall be final.
- g Motions received shall be recorded and numbered in the order that they are received.
- h Motions rejected shall be recorded with an explanation by the Proper Officer of the reason for rejection.

10. MOTIONS AT A MEETING THAT DO NOT REQUIRE WRITTEN NOTICE

- a The following motions may be moved at a meeting without written notice to the Proper Officer:
 - i to correct an inaccuracy in the draft minutes of a meeting;

- ii. to move to a vote;
- iii. to defer consideration of a motion;
- iv. to refer a motion to a particular committee or sub-committee;
- v. to appoint a person to preside at a meeting;
- vi. to change the order of business on the agenda;
- vii. to proceed to the next business on the agenda;
- viii. to require a written report;
- ix. to appoint a committee or sub-committee and their members;
- x. to extend the time limits for speaking;
- xi. to exclude the press and public from a meeting in respect of confidential or other information which is prejudicial to the public interest;
- xii. to not hear further from a councillor or a member of the public;
- xiii. to exclude a councillor or member of the public for disorderly conduct;
- xiv. to temporarily suspend the meeting;
- xv. to suspend a particular standing order (unless it reflects mandatory statutory or legal requirements);
- xvi. to adjourn the meeting; or
- xvii. to close the meeting.

11. MANAGEMENT OF INFORMATION

See also standing order 20.

- a The Council shall have in place and keep under review, technical and organisational measures to keep secure information (including personal data) which it holds in paper and electronic form. Such arrangements shall include deciding who has access to personal data and encryption of personal data.**
- b The Council shall have in place, and keep under review, policies for the retention and safe destruction of all information (including personal data) which it holds in paper and electronic form. The Council's retention policy shall confirm the period for which information (including personal data) shall be retained or if this is not possible the criteria used to determine that period (e.g. the Limitation Act 1980).**
- c The agenda, papers that support the agenda and the minutes of a meeting shall not disclose or otherwise undermine confidential information or personal data without legal justification.**

- d **Councillors, staff, the Council’s contractors and agents shall not disclose confidential information or personal data without legal justification.**

12. DRAFT MINUTES

Full Council meetings	•
Committee meetings	•
Sub-committee meetings	•

- a If the draft minutes of a preceding meeting, have been served on councillors with the agenda to attend the meeting at which they are due to be approved for accuracy, they shall be taken as read.
- b There shall be no discussion about the draft minutes of a preceding meeting except in relation to their accuracy. A motion to correct an inaccuracy in the draft minutes shall be moved in accordance with standing order 10(a)(i).
- c The accuracy of draft minutes, including any amendment(s) made to them, shall be confirmed by resolution and shall be signed by the chair of the meeting and stand as an accurate record of the meeting to which the minutes relate.
- d If the chair of the meeting does not consider the minutes to be an accurate record of the meeting to which they relate, they shall sign the minutes and include a paragraph in the following terms or to the same effect:

“The chair of this meeting does not believe that the minutes of the meeting of the () held on [date] in respect of () were a correct record but his view was not upheld by the meeting and the minutes are confirmed as an accurate record of the proceedings.”

- e **If the Council’s gross annual income or expenditure (whichever is higher) does not exceed £25,000, it shall publish draft minutes on a website which is publicly accessible and free of charge not later than one month after the meeting has taken place.**
- f Subject to the publication of draft minutes in accordance with standing order 12(e) and standing order 20(a) and following a resolution which confirms the accuracy of the minutes of a meeting, the draft minutes or recordings of the meeting for which approved minutes exist shall be destroyed.

13. CODE OF CONDUCT AND DISPENSATIONS

See also standing order 3(u).

- a All councillors and non-councillors with voting rights shall observe the code of conduct adopted by the Council.
- b Unless they have been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a

- matter in which they have a disclosable pecuniary interest. they may return to the meeting after it has considered the matter in which they had the interest.
- c Unless they have been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which they have another interest if so required by the Council's code of conduct. They may return to the meeting after it has considered the matter in which they had the interest.
- d **Dispensation requests shall be in writing and submitted to the Proper Officer** as soon as possible before the meeting, or failing that, at the start of the meeting for which the dispensation is required.
- e A decision as to whether to grant a dispensation shall be made by a meeting of the Council, or committee or sub-committee for which the dispensation is required and that decision is final.
- f A dispensation request shall confirm:
- i. the description and the nature of the disclosable pecuniary interest or other interest to which the request for the dispensation relates;
 - ii. whether the dispensation is required to participate at a meeting in a discussion only or a discussion and a vote;
 - iii. the date of the meeting or the period (not exceeding four years) for which the dispensation is sought; and
 - iv. an explanation as to why the dispensation is sought.
- g Subject to standing orders 13(d) and (f), a dispensation request shall be considered at the beginning of the meeting of the Council, or committee or sub-committee for which the dispensation is required.
- h **A dispensation may be granted in accordance with standing order 13(e) if having regard to all relevant circumstances any of the following apply:**
- i. **without the dispensation the number of persons prohibited from participating in the particular business would be so great a proportion of the meeting transacting the business as to impede the transaction of the business;**
 - ii. **granting the dispensation is in the interests of persons living in the Council's area; or**
 - iii. **it is otherwise appropriate to grant a dispensation.**

14. CODE OF CONDUCT COMPLAINTS

- a **Upon notification by the District or Unitary Council that a councillor or non-councillor with voting rights has breached the Council's code of conduct, the Council shall consider what, if any, action to take against them. Such action excludes disqualification or suspension from**

office.

15. PROPER OFFICER

a The Proper Officer shall be either (i) the clerk or (ii) other staff member(s) nominated by the Council to undertake the work of the Proper Officer when the Proper Officer is absent.

b The Proper Officer shall:

- i. **at least three clear days before a meeting of the council, a committee or a sub-committee,**
 - **serve on councillors by delivery or post at their residences or by email authenticated in such manner as the Proper Officer thinks fit, a signed summons confirming the time, place and the agenda (provided the councillor has consented to service by email), and**
 - **Provide, in a conspicuous place, public notice of the time, place and agenda (provided that the public notice with agenda of an extraordinary meeting of the Council convened by councillors is signed by them).**

See standing order 3(b) for the meaning of clear days for a meeting of a full council and standing order 3(c) for the meaning of clear days for a meeting of a committee or a sub-committee;

- ii. subject to standing order 9, include on the agenda all motions in the order received unless a councillor has given written notice at least 1 day before the meeting confirming his / her withdrawal of it;
- iii. convene a meeting of the Council for the election of a new Chair of the Council, occasioned by a casual vacancy in their office;
- iv. **facilitate inspection of the minute book by local government electors;**
- v. **receive and retain copies of byelaws made by other local authorities;**
- vi. hold acceptance of office forms from councillors;
- ~~vii. hold a copy of every councillor's register of interests;~~
- viii. assist with responding to requests made under freedom of information legislation and rights exercisable under data protection legislation, in accordance with the Council's relevant policies and procedures;
- ix. liaise, as appropriate, with the Council's Data Protection Officer (if there is one);
- x. receive and send general correspondence and notices on behalf of the Council except where there is a resolution to the contrary;

- xi. assist in the organisation of, storage of, access to, security of and destruction of information held by the Council in paper and electronic form subject to the requirements of data protection and freedom of information legislation and other legitimate requirements (e.g. the Limitation Act 1980);
- xii. arrange for legal deeds to be executed;
(see also *standing order 23*);
- xiii. arrange or manage the prompt authorisation, approval, and instruction regarding any payments to be made by the Council in accordance with its financial regulations;
- xiv. record every planning application notified to the Council and the Council's response to the local planning authority in a book for such purpose;
- xv. refer a planning application received by the Council to the Chair or in their absence Vice-Chair-(if there is one) of the Full Council within two working days of receipt to facilitate an extraordinary meeting if the nature of a planning application requires consideration before the next ordinary meeting of the Full Council;
- xvi. manage access to information about the Council via the publication scheme; and
- xvii. retain custody of the seal of the Council (if there is one) which shall not be used without a resolution to that effect.
(see also *standing order 23*).

16. RESPONSIBLE FINANCIAL OFFICER

- a The Council shall appoint appropriate staff member(s) or another suitably qualified person to undertake the work of the Responsible Financial Officer when the Responsible Financial Officer is absent

17. ACCOUNTS AND ACCOUNTING STATEMENTS

- a "Proper practices" in standing orders refer to the most recent version of "Governance and Accountability for Local Councils – a Practitioners' Guide".
- b All payments by the Council shall be authorised, approved and paid in accordance with the law, proper practices and the Council's financial regulations.
- c The Responsible Financial Officer shall supply to each councillor as soon as practicable after 30 June, 30 September and 31 December in each year a statement to summarise:
 - i. the Council's receipts and payments (or income and expenditure) for each quarter;
 - ii. the Council's aggregate receipts and payments (or income and

expenditure) for the year to date;

iii. the balances held at the end of the quarter being reported and

which includes a comparison with the budget for the financial year and highlights any actual or potential overspends.

- d As soon as possible after the financial year end at 31 March, the Responsible Financial Officer shall provide:
- i. each councillor with a statement summarising the Council's receipts and payments (or income and expenditure) for the last quarter and the year to date for information; and
 - ii. to the Council the accounting statements for the year in the form of Section 2 of the annual governance and accountability return, as required by proper practices, for consideration and approval.
- e The year-end accounting statements shall be prepared in accordance with proper practices and apply the form of accounts determined by the Council (receipts and payments, or income and expenditure) for the year to 31 March. ~~A completed draft annual governance and accountability return shall be presented to all councillors at least 14 days prior to anticipated approval by the Council.~~ The annual governance and accountability return of the Council, which is subject to external audit, including the annual governance statement, shall be presented to the Council for consideration and formal approval before 30 June.

18. FINANCIAL CONTROLS AND PROCUREMENT

- a. The Council shall consider and approve financial regulations drawn up by the Responsible Financial Officer, which shall include detailed arrangements in respect of the following:
- i. the keeping of accounting records and systems of internal controls;
 - ii. the assessment and management of financial risks faced by the Council;
 - iii. the work of the independent internal auditor in accordance with proper practices and the receipt of regular reports from the internal auditor, which shall be required at least annually;
 - iv. the inspection and copying by councillors and local electors of the Council's accounts and/or orders of payments; and
 - v. whether contracts with an estimated value below £60,000 due to special circumstances are exempt from a tendering process or procurement exercise.
- b Financial regulations shall be reviewed regularly and at least annually for fitness of purpose.
- c. Subject to additional requirements in the financial regulations of the Council,

the tender process for contracts for the supply of goods, materials, services or the execution of works shall include, as a minimum, the following steps:

- i. a specification for the goods, materials, services or the execution of works shall be drawn up;
 - ii. an invitation to tender shall be drawn up to confirm (i) the Council's specification (ii) the time, date and address for the submission of tenders (iii) the date of the Council's written response to the tender and (iv) the prohibition on prospective contractors contacting councillors or staff to encourage or support their tender outside the prescribed process;
 - iii. tenders are to be submitted in writing in a sealed marked envelope addressed to the Proper Officer;
 - iv. tenders shall be opened by the Proper Officer in the presence of at least one councillor after the deadline for submission of tenders has passed;
 - v. tenders are to be reported to and considered by the appropriate meeting of the Council or a committee or sub-committee with delegated responsibility.
- d. Neither the Council, nor a committee or a sub-committee with delegated responsibility for considering tenders, is bound to accept the lowest value tender.
- f. **Where the value of a contract is likely to exceed the threshold specified by the Government from time to time, the Council must consider whether the contract is subject to the requirements of the current procurement legislation and, if so, the Council must comply with the procurement rules. NALC's procurement guidance contains further details.**

19. HANDLING STAFF MATTERS

- a. A matter personal to a member of staff that is being considered by a meeting of Fakenham Town Council OR the Governance & Finance committee OR the Human Resources sub-committee is subject to standing order 11.
- b. Subject to the Council's policy regarding absences from work, the Council's most senior member of staff shall notify the chair of the Town Council or, if they are not available, the vice-chair (if there is one) of the Town Council of absence occasioned by illness or other reason and that person shall report such absence to the Human Resources sub-committee at its next meeting.
- c. The chair of the Human Resources committee or in their absence, the vice-chair shall upon a resolution conduct a review of the performance and annual appraisal of the work of the member of staff's job title. The reviews and appraisal shall be reported in writing and are subject to approval by resolution by the Governance & Finance committee
- d. Subject to the Council's policy regarding the handling of grievance matters, the

Council's most senior member of staff (or other members of staff) shall contact the chair of the Human Resources sub-committee or in their absence, the vice-chair of the Human Resources sub-committee in respect of an informal or formal grievance matter, and this matter shall be reported back and progressed by resolution of the Governance & Finance committee.

- e Subject to the Council's policy regarding the handling of grievance matters, if an informal or formal grievance matter raised by employee's relates to the chair or vice-chair of the Human Resources sub-committee, this shall be communicated to another member of the Human Resources sub-committee, which shall be reported back and progressed by resolution of the Governance & Finance committee.
- f Any persons responsible for all or part of the management of staff shall treat as confidential the written records of all meetings relating to their performance, capabilities, grievance or disciplinary matters.
- g In accordance with standing order 11(a), persons with line management responsibilities shall have access to staff records referred to in standing order 19(f).

20. RESPONSIBILITIES TO PROVIDE INFORMATION

See also standing order 21.

- a In accordance with freedom of information legislation, the Council shall publish information in accordance with its publication scheme and respond to requests for information held by the Council.**
- b The Council, shall publish information in accordance with the requirements of the Local Government (Transparency Requirements)(England) Regulations 2015.**

21. RESPONSIBILITIES UNDER DATA PROTECTION LEGISLATION

Below is not an exclusive list. See also standing order 11.

- a The Council may appoint a Data Protection Officer.
- b The Council shall have policies and procedures in place to respond to an individual exercising statutory rights concerning their personal data.**
- c The Council shall have a written policy in place for responding to and managing a personal data breach.**
- d The Council shall keep a record of all personal data breaches comprising the facts relating to the personal data breach, its effects and the remedial action taken.**
- e The Council shall ensure that information communicated in its privacy notice(s) is in an easily accessible and available form and kept up to date.**
- f The Council shall maintain a written record of its processing activities.**

22. RELATIONS WITH THE PRESS/MEDIA

- a Requests from the press or other media for an oral or written comment or statement from the Council, its councillors or staff shall be handled in accordance with the Council's policy in respect of dealing with the press and/or other media.

23. EXECUTION AND SEALING OF LEGAL DEEDS

See also standing orders 15(b)(xii) and (xvii).

- a A legal deed shall not be executed on behalf of the Council unless authorised by a resolution.

Subject to standing order 23(a), any two councillors may sign, on behalf of the Council, any deed required by law and the Proper Officer shall witness their signatures.

24. COMMUNICATING WITH DISTRICT AND COUNTY OR UNITARY COUNCILLORS

- a An invitation to attend a meeting of the Council shall be sent, together with the agenda, to the ward councillor(s) of the District and County Council OR Unitary Council representing the area of the Council.
- b Unless the Council determines otherwise, a copy of each letter sent to the District and County Council OR Unitary Council shall be sent to the ward councillor(s) representing the area of the Council.

25. RESTRICTIONS ON COUNCILLOR ACTIVITIES

- a. Unless duly authorised no councillor shall:
 - i. inspect any land and/or premises which the Council has a right or duty to inspect; or
 - ii. issue orders, instructions or directions.

26. STANDING ORDERS GENERALLY

- a All or part of a standing order, except one that incorporates mandatory statutory or legal requirements, may be suspended by resolution in relation to the consideration of an item on the agenda for a meeting.
- b A motion to add to or vary or revoke one or more of the Council's standing orders, except one that incorporates mandatory statutory or legal requirements, shall be proposed by a special motion, the written notice by at least 5 councillors to be given to the Proper Officer in accordance with standing order 9.
- c The Proper Officer shall provide a copy of the Council's standing orders to a councillor as soon as possible.
- d The decision of the chairman of a meeting as to the application of standing

orders at the meeting shall be final.

© NALC 2025. All rights are reserved. No part of this publication may be reproduced or used for commercial purposes without the written permission of NALC save that councils in membership of NALC have permission to edit and use the model standing orders in this publication for their governance purposes.

Reviewed and updated at Policy and Resources Meeting — 20th May 2024

Ratified and approved at Full Council — 28th May 2025

Reviewed and updated at Governance and Finance meeting – 19th May 2026

Ratified and approved at Full Council – 27th May 2026



FAKENHAM TOWN COUNCIL FINANCIAL REGULATIONS

Contents

1. General..... 2

2. Risk management and internal control..... 3

3. Accounts and audit..... 4

4. Budget and precept..... 5

5. Procurement..... 6

6. Banking and payments 8

7. Electronic payments..... 9

8. Payment cards 11

9. Petty Cash 12

10. Payment of salaries and allowances 12

11. Loans and investments..... 13

12. Income..... 13

13. Payments under contracts for building or other construction works..... 14

14. Stores and equipment..... 14

15. Assets, properties and estates 14

16. Insurance 15

17. Charities 15

18. Suspension and revision of Financial Regulations..... 15

Appendix 1 - Tender process 16

These Financial Regulations were adopted by the council at its meeting held on ~~26th March 2025~~ **27th May 2026**.

1. General

- 1.1. These Financial Regulations govern the financial management of the council and may only be amended or varied by resolution of the council. They are one of the council's governing documents and shall be observed in conjunction with the council's Standing Orders.
- 1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.
- 1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings.
- 1.4. In these Financial Regulations:
 - 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
 - "Approve" refers to an online action, allowing an electronic transaction to take place.
 - "Authorise" refers to a decision by the council, or a committee or an officer, to allow something to happen.
 - 'Proper practices' means those set out in *The Practitioners' Guide*
 - *Practitioners' Guide* refers to the guide issued by the ~~Joint Panel on Accountability and Governance (JPAG)~~ **Smaller Authorities Proper Practices Panel (SAPPP)** and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
 - 'Must' and **bold text** refer to a statutory obligation the council cannot change.
 - 'Shall' refers to a non-statutory instruction by the council to its members and staff.
- 1.5. The Responsible Financial Officer (RFO) holds a statutory office, appointed by the council. The RFO;
 - acts under the policy direction of the council;
 - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - determines on behalf of the council its accounting records and control systems;
 - ensures the accounting control systems are observed;
 - ensures the accounting records are kept up to date;
 - seeks economy, efficiency and effectiveness in the use of council resources; and
 - produces financial management information as required by the council.
- 1.6. **The council must not delegate any decision regarding:**

- **setting the final budget or the precept (council tax requirement);**
- **the outcome of a review of the effectiveness of its internal controls**
- **approving accounting statements;**
- **approving an annual governance statement;**
- **borrowing;**
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors**

1.7. In addition, the council shall:

- determine and regularly review the bank mandate for all council bank accounts;
- authorise any grant or donation application;
- authorise any single commitment in excess of £7,500-8,000;
- authorise any single commitment which will result in an agreed annual budget line being exceeded by 10%;
- authorise any single commitment for which there is no annual budget;
- authorise any single commitment made by a delegated committee, contrary to the advice of the Clerk, regardless of whether an annual budget has been allocated;
- authorise any additions to, or withdrawals from, any earmarked reserve.

2. Risk management and internal control

2.1. **The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**

2.2. The Clerk with the RFO shall prepare, for approval by the council, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.

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

2.4. **At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**

2.5. **The accounting control systems determined by the RFO must include measures to:**

- **ensure that risk is appropriately managed;**
- **ensure the prompt, accurate recording of financial transactions;**
- **prevent and detect inaccuracy or fraud; and**
- **allow the reconstitution of any lost records;**

- **identify the duties of officers dealing with transactions and**
 - **ensure division of responsibilities.**
- 2.6. At least once in each quarter, and at each financial year end, a member other than the Chair shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council Governance & Finance committee.
- 2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

3. Accounts and audit

- 3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.
- 3.2. **The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonable accuracy at any time. In particular, they must contain:**
- **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
 - **a record of the assets and liabilities of the council;**
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.
- 3.7. The internal auditor shall be appointed by the council and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.

3.8. The council shall ensure that the internal auditor:

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

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

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

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

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

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

4. Budget and precept

4.1. **Before setting a precept, the council must calculate its council tax requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**

4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by the council at least annually in October for the following financial year and the final version shall be evidenced by a hard copy schedule reviewed and approved by the council. The RFO shall collaborate with committees in the preparation of their budgets, including salary considerations.

4.3. No later than December each year, the RFO and the Governance & Finance committee shall prepare a draft budget with detailed estimates of all income and expenditure for the following financial year, taking account of the lifespan of assets and cost implications of repair or replacement.

- 4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of the full council.
- 4.5. Each committee (if any) shall review its draft budget and submit any proposed amendments to the council Governance & Finance committee not later than the end of November each year.
- 4.6. The draft budget with any committee proposals and forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the Governance & Finance committee and a recommendation made to the council.
- 4.7. Having considered the proposed budget and forecast, the council shall determine its council tax requirement by setting a budget. The council shall set a precept for this amount no later than the middle of January for the ensuing financial year.
- 4.8. **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must disclose at the start of the meeting that Section 106 applies to them.**
- 4.9. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.
- 4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.11. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council.

5. Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.
- 5.3. Every contract shall comply with these the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Procurement Act 2023 and The Procurement Regulations 2024 or any superseding legislation (“the Legislation”), must be followed in respect of the tendering, award and notification of that contract.**

- 5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 5.12) obtain prices as follows:
- 5.6. For contracts estimated to exceed £60,000 including VAT, the Clerk shall seek formal tenders from at least three suppliers agreed by the council. Tenders shall be invited in accordance with Appendix 1.
- 5.7. For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation regarding the publication of invitations and notices.**
- 5.8. For contracts greater than £5,000 excluding VAT, the Clerk or RFO shall seek at least 3 fixed-price quotes unless the proposed works fall within the scope of a preferred contractor as defined in the Procurement Policy.
- 5.9. Where the value is between £500 and £5,000 excluding VAT, the Clerk or RFO shall try to obtain 3 estimates which might include evidence of online prices, or recent prices from regular suppliers.
- 5.10. For smaller purchases, the Clerk or RFO shall seek to achieve value for money.
- 5.11. Contracts must not be split to avoid compliance with these rules**
- 5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (v) below:
- i. for the supply of gas, electricity, water, sewerage and telephone services;
 - ii. specialist services, such as legal professionals acting in disputes;
 - iii. repairs to, or parts for, existing machinery or equipment;
 - iv. works, goods or services that constitute an extension of an existing contract;
 - v. goods or services that are only available from one supplier or are sold at a fixed price.
- 5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council or relevant committee. Avoidance of competition is not a valid reason.
- 5.14. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- 5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:
- the Clerk, under delegated authority, for any items below ~~£4,000~~ **1,500** excluding VAT.
 - the Clerk, in consultation with the Chair of the Council or Chair of the appropriate committee, for any items below ~~£2,000~~ **2,500** excluding VAT.

- a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under £7,500 **8,000** excluding VAT
- the council for all items over £7,500 **8,000**;

Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.

- 5.16. No individual member, or informal group of members may issue an official order or make any contract on behalf of the council.
- 5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure, other than by resolution of the council or a duly delegated committee acting within its Terms of Reference except in an emergency.
- 5.18. In cases of serious risk to the delivery of council services or to public safety on council premises, the Clerk may authorise expenditure of up to £5,000 **8,000** excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the council as soon as practicable thereafter.
- 5.19. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless the council is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.
- 5.20.** ~~An official order or letter shall be issued for all work, goods and services above £500 excluding VAT unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.~~ **An official order or purchase order shall be issued for work, goods and services unless a formal contract is to be prepared or other procurement arrangements are considered more appropriate to the circumstances. A purchase order register shall be maintained. Copies of orders shall be retained, together with evidence of the receipt of goods or services where appropriate.**
- 5.21. Any ordering system can be misused and access to them shall be controlled by the RFO.

6. Banking and payments

- 6.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with Barclays. The arrangements shall be reviewed annually for security and efficiency.
- 6.2. The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment **authorisation process**. ~~for example by dual online authorisation or dual cheque signing.~~ Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.

- 6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by the RFO. Where the certification of invoices is done as a batch, this shall include a statement by the RFO that all invoices listed have been 'examined, verified and certified' by the RFO.
- 6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.
- 6.5. All payments shall be made by online banking, in accordance with a resolution of the council or duly delegated committee or a delegated decision by an officer, unless the council resolves to use a different payment method.
- 6.6. Regular payments, including those arising from a continuing contract or obligation, (such as Salaries, PAYE, National Insurance, pension contributions, rates, regular maintenance contracts and similar items) may be authorised in advance for the year, by the Council or a duly delegated committee.
- 6.7. A list of such payments shall be reported to the next appropriate meeting of the council or Governance & Finance committee for information only.
- 6.8. The Clerk and RFO shall have delegated authority to authorise payments in the following circumstances:
- i. any payments of up to £2,000 **2,500** excluding VAT, within an agreed budget.
 - ii. payments of up to £5,000 **8,000** excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.
 - iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 or to comply with contractual terms, where the due date for payment is before the next scheduled meeting of the council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council or Governance & Finance committee.
 - iv. Fund transfers within the councils banking arrangements up to the sum of £50,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council or Governance & Finance committee.
- 6.9. Payments requiring authorisation, excluding those covered under Section 6.6, must be presented to ~~all authorised signatories and any other councillors~~ **those councillors** appointed by the council to verify invoices and payments. The relevant invoices will be reviewed for compliance and, once satisfied, councillors shall authorise payment by return email, with a minimum of two **councillor** ~~email~~ approvals required before proceeding, **one of whom must also be an authorised banking user under the approved bank mandate.**

Payments authorised in accordance with this section shall then be processed in accordance with Section 7 of these Regulations. A full list of all payments made within the month shall be presented at the next council meeting.

7. Electronic payments

7.1. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts authorised banking users permitted to approve transactions on those accounts. Authorised banking users may include officers and members approved by the council, and a minimum of two people authorised banking users will be involved in any online approval process. The Clerk may be an authorised signatory.

No signatory authorised banking user shall approve any payment to themselves or where they have a personal or financial interest in the transaction, including any involvement in the procurement process. In such cases, an alternative authorised signatory banking user must be used to ensure transparency and accountability, except where this forms part of normal payroll processing authorised under these Regulations.

7.2. All authorised signatories banking users shall have access to view the council's bank accounts online.

7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.

7.4. The Service Administrator, or another authorised banking user acting on their behalf, shall set up all items due for payment online. A list of payments for approval authorisation in accordance with Section 6.9, together with copies of the relevant invoices, shall be sent by email to all authorised signatories and other councillors appointed by the council those councillors authorised by the council to review and approve authorise payments before they are processed.

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

7.6. Two councillors, one of whom must be an authorised signatory, shall check the payment details against the invoices before a third person, who must also be an authorised signatory, approves each payment using the online banking system. Payments authorised in accordance with Section 6 shall be processed within the online banking system by authorised banking users in accordance with the approved bank mandate.

7.7. Evidence shall be retained showing which members approved the payment online. Online banking approvals shall be evidenced through the banking system or other appropriate records

- 7.8. A full list of all payments made in a month shall be provided to the next council meeting.
- 7.9. With the approval of the council in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions ~~are signed/approved online by two authorised members~~ **approved by two authorised banking users**. The approval of the use of each variable direct debit shall be reviewed by Governance & Finance committee at least every two years.
- 7.10. Payment may be made by BACS or CHAPS by resolution of the council provided that each payment is approved by two authorised banking users, ~~signatories, evidence is retained~~ **online banking approvals are evidenced through the banking system or other appropriate records**, and any payments are reported to the council at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 7.11. If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are ~~signed or~~ approved by two **authorised banking users** ~~members~~, evidence of this is retained and any payments are reported to council when made. The approval of the use of a banker's standing order shall be reviewed by Governance & Finance committee at least every two years.
- 7.12. Account details for suppliers may only be changed upon written notification by the supplier verified by **two authorised banking users** ~~of the Clerk and the RFO or a member~~. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers **regularly and at least** every two years.
- 7.13. Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.
- 7.14. Remembered password facilities other than secure password stores requiring separate identity verification should not be used when accessing council banking sites, web pages, or online banking.

8. Payment cards

- 8.1. A Debit Card may be issued to the Clerk and the RFO, to maintain the Petty Cash Limit of £100. Transactions and topping up will be reconciled and reported to the council Governance & Finance committee, as required, through finance reports review.
- 8.2. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the Governance & Finance committee. Transactions and purchases made will be reported to the Governance & Finance committee and authority for topping-up shall be at the discretion of the Governance & Finance committee.

- 8.3. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk and RFO. Trade card accounts may also be issued to designated grounds staff for authorised purchases only. Any balance shall be paid in full each month.
- 8.4. Personal credit or debit cards of members or staff shall not be used under any circumstances.

9. Petty Cash

- 9.1. The RFO shall maintain a petty cash float/imprest account of £100 and may provide petty cash to officers for the purpose of defraying operational and other expenses.
- a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.
 - b) Cash income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
 - c) Payments to maintain the petty cash float shall be shown separately on any schedule of payments presented for approval.

10. Payment of salaries and allowances

- 10.1. **As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**
- 10.2. **Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**
- 10.3. Salary rates for new employees shall be agreed by the council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the council, except for annual pay increases which will be applied in accordance with the terms of employment contracts.
- 10.4. Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.
- 10.5. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.
- 10.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. Payroll reports will be reviewed by the RFO and the Chair of the Governance & Finance Committee to ensure that the correct payments have been made. The Clerk will also have access to payroll reports via the secure portal, solely for the purpose of facilitating monthly payroll payments in the absence of the RFO, in accordance with the Council's contingency arrangements.
- 10.7. Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the full council.

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

11. Loans and investments

- 11.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.
- 11.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full council, following a written report on the value for money of the proposed transaction.
- 11.3. The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 11.4. All investment of money under the control of the council shall be in the name of the council.
- 11.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 11.6. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

12. Income

- 12.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 12.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. The RFO shall be responsible for the collection of all amounts due to the council.
- 12.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council by the RFO and shall be written off in the year. The council's approval shall be shown in the accounting records.
- 12.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.
- 12.5. Personal cheques shall not be cashed out of money held on behalf of the council.
- 12.6. The RFO shall ensure that VAT is correctly recorded in the council's accounting software and that any VAT Return required is submitted from the software by the due date.
- 12.7. Any income that is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to

the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting.

13. Payments under contracts for building or other construction works

- 13.1. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.
- 13.2. Any variation of, addition to or omission from a contract must be authorised by the Clerk to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

14. Stores and equipment

- 14.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.
- 14.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.
- 14.3. Stocks shall be kept at the minimum levels consistent with operational requirements.
- 14.4. The RFO shall be responsible for periodic checks of stocks and stores, at least annually.

15. Assets, properties and estates

- 15.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.
- 15.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.
- 15.3. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.
- 15.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a written report shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).

No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with

any other consents required by law, except where the estimated value of any one item does not exceed £500. In each case a written report shall be provided to council with a full business case.

16. Insurance

- 16.1. The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.
- 16.2. The Clerk shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 16.3. The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to the council at the next available meeting. The RFO shall negotiate all claims on the council's insurers in consultation with the Clerk.
- 16.4. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the council, or duly delegated committee.

17. Charities

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

18. Suspension and revision of Financial Regulations

- 18.1. The council shall review these Financial Regulations annually and following any change of clerk or RFO. The Clerk shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.
- 18.2. The council may, by resolution duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.
- 18.3. The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

Appendix 1 - Tender process

- 1) Any invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
- 2) The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the council.
- 3) Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
- 4) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
- 5) Any invitation to tender issued under this regulation shall be subject to Standing Order 18 and shall refer to the terms of the Bribery Act 2010.
- 6) Where the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100 Income								
1076 Precept	0	567,675	567,675	0			100.0%	
1090 Interest Received	1,214	6,887	1,970	(4,917)			349.6%	
1100 Cemeteries Income	2,155	15,013	12,000	(3,013)			125.1%	
1120 Allotment Income	146	4,880	5,000	120			97.6%	
1130 Trap Lane Income	0	190	100	(90)			190.0%	
1160 Misc Receipts	11,385	19,505	0	(19,505)			0.0%	
1164 Trail Brochure	0	0	30	30			0.0%	
1180 Highways (NCC) Mgmt Receipts	0	18,308	10,300	(8,008)			177.7%	
1200 Market Management Charges	4,754	4,754	0	(4,754)			0.0%	
Income :- Income	19,654	637,211	597,075	(40,136)			106.7%	0
Net Income	19,654	637,211	597,075	(40,136)				
200 Direct Costs								
4000 Salaries & Wages	12,653	142,576	181,000	38,424		38,424	78.8%	
4001 Additional Staff Wages	0	125	5,000	4,875		4,875	2.5%	
4010 PAYE & NI	4,228	44,835	23,000	(21,835)	(21,835)		194.9%	
4020 Pension	2,902	32,809	23,500	(9,309)	(9,309)		139.6%	
4050 Rent/Service Charges	0	8,499	9,000	501		501	94.4%	
4060 Rates	0	1,245	1,600	355		355	77.8%	
4070 Charter Market Rates	135	1,622	1,900	278		278	85.4%	
Direct Costs :- Indirect Expenditure	19,918	231,711	245,000	13,289	0	13,289	94.6%	0
Net Expenditure	(19,918)	(231,711)	(245,000)	(13,289)				
210 Admin Services								
4110 Telephone/Broadband	249	2,025	2,000	(25)		(25)	101.2%	
4115 IT Equipment & Software	(58)	5,685	5,500	(185)	(185)		103.4%	
4120 IT Support/Maintenance	(425)	4,158	5,000	842		842	83.2%	
4122 Website Provision	220	440	500	60		60	88.0%	
4125 Office Equipment	1,040	1,496	1,500	4		4	99.8%	
4130 Office Repairs & Maintenance	155	583	500	(83)	(83)		116.7%	
4135 Stationery & Postage	123	856	1,200	344		344	71.3%	
4140 Photocopying	250	1,245	1,000	(245)	(245)		124.5%	
4145 Publications, Books & Binding	0	0	100	100		100	0.0%	
4150 Promotions and Publicity	0	278	500	222		222	55.6%	
4155 Misc Admin Expenses	386	511	750	239		239	68.1%	
Admin Services :- Indirect Expenditure	1,940	17,277	18,550	1,273	0	1,273	93.1%	0
Net Expenditure	(1,940)	(17,277)	(18,550)	(1,273)				

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
220 Overheads								
4180 Insurance incl. Vehicle Cover	(5,056)	6,903	7,000	97		97	98.6%	
4185 Legal Costs	1,400	1,931	7,000	5,069		5,069	27.6%	
4190 Professional Fees	47	423	5,000	4,577		4,577	8.5%	
4193 Accountancy Fees	2,500	2,500	2,500	0		0	100.0%	
4195 Audit	1,400	1,700	2,500	800		800	68.0%	
4200 Bank Charges	17	199	250	51		51	79.5%	
4202 Card Payment Service	50	341	450	109		109	75.7%	
4205 Training - Members	176	456	500	45		45	91.1%	
4206 Training - Staff	482	2,700	1,300	(1,400)		(1,400)	207.7%	
4210 Travel Members	0	0	100	100		100	0.0%	
4211 Travel -Staff	0	0	200	200		200	0.0%	
4215 Subscriptions & Memberships	0	2,115	2,500	385		385	84.6%	
4222 Meeting Expenses	99	619	1,050	431		431	59.0%	
4230 Event Expenses	250	1,888	1,000	(888)		(888)	188.8%	
Overheads :- Indirect Expenditure	1,365	21,774	31,350	9,576	0	9,576	69.5%	0
Net Expenditure	(1,365)	(21,774)	(31,350)	(9,576)				
230 Contracts								
4160 Confidential Paper Disposal	59	384	600	216		216	64.0%	
4250 Veolia - Waste Collection	386	1,564	1,800	236		236	86.9%	
4255 Dog Bin - NNDC	0	4,446	4,500	54		54	98.8%	
4260 Grass Cutting - Nurture	1,316	330	6,000	5,670		5,670	5.5%	
4262 Mowing Grass Verges - Nurture	2,593	4,224	10,300	6,076		6,076	41.0%	
4265 Electricity - Street Lights	2,000	11,720	10,000	(1,720)		(1,720)	117.2%	
4270 Lighting Repairs & Renewals	14,133	19,861	18,160	(1,701)		(1,701)	109.4%	
4275 CCTV - Secure Defence	0	0	20,000	20,000		20,000	0.0%	
4280 CCTV Electricity	128	764	650	(114)		(114)	117.5%	
Contracts :- Indirect Expenditure	20,615	43,293	72,010	28,717	0	28,717	60.1%	0
Net Expenditure	(20,615)	(43,293)	(72,010)	(28,717)				
300 Estate Running Costs								
4315 Workwear	74	618	1,000	382		382	61.8%	
4330 Fuel	316	1,596	2,000	404		404	79.8%	
4331 Vehicle Costs	478	3,095	2,000	(1,095)		(1,095)	154.7%	
4335 Repairs- Machinery & Equipment	386	498	2,000	1,502		1,502	24.9%	
4340 Machinery & New Equipment	0	8,379	14,000	5,621		5,621	59.8%	
4345 Management & Professional Fees	1,528	2,534	3,000	466		466	84.5%	
4350 Misc Estate Expenditure	472	10,949	2,000	(8,949)		(8,949)	547.5%	
Estate Running Costs :- Indirect Expenditure	3,254	27,669	26,000	(1,669)	0	(1,669)	106.4%	0
Net Expenditure	(3,254)	(27,669)	(26,000)	1,669				

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>310 Estate Sites</u>								
4476 Library Triangle	0	384	500	116		116	76.8%	
Estate Sites :- Direct Expenditure	0	384	500	116	0	116	76.8%	0
4400 Trap Lane	0	7,065	50,750	43,685		43,685	13.9%	
4406 Creake Road Cemetery	508	35,290	36,000	710		710	98.0%	
4410 Playing Fields	207	1,802	10,000	8,198		8,198	18.0%	
4412 Millennium Park FRGC	2,670	5,533	10,000	4,467		4,467	55.3%	
4415 Allotments	1,295	8,197	9,500	1,303		1,303	86.3%	
4422 Queens Road Cemetery	0	4,382	3,340	(1,042)		(1,042)	131.2%	
4430 St Peter's Gardens	68	990	500	(490)		(490)	198.0%	
4435 Goggs Mill Picnic Area	0	1,165	1,000	(165)		(165)	116.5%	
4440 Railway Cutting	0	0	500	500		500	0.0%	
4445 Town Signage/War Memorial/Etc	0	81	5,000	4,919		4,919	1.6%	
4450 Bus Shelters	125	542	1,000	458		458	54.2%	
4461 Cinema Triangle	0	0	50	50		50	0.0%	
4462 Tree Management	0	5,790	6,000	210		210	96.5%	
4463 Tunn Street	0	0	50	50		50	0.0%	
4464 Refurbishment Program	0	300	500	200		200	60.0%	
4465 Public Spaces	4,404	10,274	4,000	(6,274)		(6,274)	256.9%	
4466 Aldiss Park FRGC	1,230	1,470	2,000	530		530	73.5%	
4470 Heritage Trail Project	68	1,799	1,000	(799)		(799)	179.9%	
Estate Sites :- Indirect Expenditure	10,574	84,680	141,190	56,510	0	56,510	60.0%	0
Net Expenditure	(10,574)	(85,064)	(141,690)	(56,626)				
<u>400 Grants S137 & S144</u>								
4500 Grants - s137	3,119	9,845	10,500	655		655	93.8%	
4502 Grants - s144	0	0	500	500		500	0.0%	
4505 Misc Grants - other support	0	0	500	500		500	0.0%	
Grants S137 & S144 :- Indirect Expenditure	3,119	9,845	11,500	1,655	0	1,655	85.6%	0
Net Expenditure	(3,119)	(9,845)	(11,500)	(1,655)				
<u>420 Civic</u>								
4580 Elections	0	0	500	500		500	0.0%	
4585 Annual Meeting	0	107	100	(7)		(7)	107.2%	
Civic :- Indirect Expenditure	0	107	600	493	0	493	17.9%	0
Net Expenditure	0	(107)	(600)	(493)				

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>430 Contingencies</u>								
4900 Contingencies	172	20,449	140,465	120,016		120,016	14.6%	
Contingencies :- Indirect Expenditure	<u>172</u>	<u>20,449</u>	<u>140,465</u>	<u>120,016</u>	<u>0</u>	<u>120,016</u>	<u>14.6%</u>	<u>0</u>
Net Expenditure	(172)	(20,449)	(140,465)	(120,016)				
<u>450 Earmarked Reserves</u>								
4011 PAYE & NI Reserve	0	0	3,000	3,000		3,000	0.0%	
4025 Staffing Contingencies	0	0	1,000	1,000		1,000	0.0%	
Earmarked Reserves :- Direct Expenditure	<u>0</u>	<u>0</u>	<u>4,000</u>	<u>4,000</u>	<u>0</u>	<u>4,000</u>	<u>0.0%</u>	<u>0</u>
4183 Insurance Excess Reserve	0	0	2,500	2,500		2,500	0.0%	
4231 Event Expenses Reserve	0	0	1,000	1,000		1,000	0.0%	
4271 Lighting Replacements Reserve	0	0	4,000	4,000		4,000	0.0%	
4332 Vehicle Reserve	0	0	1,000	1,000		1,000	0.0%	
4341 Machinery Reserve (C)	0	12,100	20,000	7,900		7,900	60.5%	12,100
4401 Welfare Unit Reserve	0	0	20,000	20,000		20,000	0.0%	
4480 Replacements Reserve	0	0	1,000	1,000		1,000	0.0%	
Earmarked Reserves :- Indirect Expenditure	<u>0</u>	<u>12,100</u>	<u>49,500</u>	<u>37,400</u>	<u>0</u>	<u>37,400</u>	<u>24.4%</u>	<u>12,100</u>
Net Expenditure	0	(12,100)	(53,500)	(41,400)				
6000 plus Transfer from EMR	0	12,100	0	(12,100)				
Movement to/(from) Gen Reserve	0	0	(53,500)	(53,500)				
Grand Totals:- Income	19,654	637,211	597,075	(40,136)			106.7%	
Expenditure	60,956	469,288	740,665	271,377	0	271,377	63.4%	
Net Income over Expenditure	(41,303)	167,922	(143,590)	(311,512)				
plus Transfer from EMR	0	12,100	0	(12,100)				
Movement to/(from) Gen Reserve	(41,303)	180,022	(143,590)	(323,612)				

Income and Expenditure Account for Year Ended 31st March 2026

31st March 2025		31st March 2026
	Income Summary	
341,600	Precept	567,675
<u>341,600</u>	Sub Total	<u>567,675</u>
	Operating Income	
55,116	Income	69,536
<u>396,716</u>	Total Income	<u>637,211</u>
	Running Costs	
189,423	Direct Costs	231,711
16,786	Admin Services	17,277
45,834	Overheads	21,774
39,651	Contracts	43,293
33,026	Estate Running Costs	27,669
47,485	Estate Sites	85,064
1,150	Grants S137 & S144	9,845
0	Civic	107
0	Contingencies	20,449
23,710	Earmarked Reserves	12,100
<u>397,065</u>	Total Expenditure	<u>469,288</u>
	General Fund Analysis	
95,630	Opening Balance	96,450
396,716	Plus : Income for Year	637,211
<u>492,346</u>		<u>733,661</u>
397,065	Less : Expenditure for Year	469,288
<u>95,280</u>		<u>264,373</u>
(1,170)	Transfers TO / FROM Reserves	(16,600)
<u>96,450</u>	Closing Balance	<u>280,973</u>

Balance Sheet as at 31/03/2026

31st March 2025

31st March 2026

31st March 2025		31st March 2026	
Current Assets			
319	Debtors	1,323	
10,513	VAT Control Account	9,780	
6,353	Prepayments	8,270	
21,731	General Current Account	33,321	
181,524	Business Reserve Account	164,614	
152	Precept Account	123,047	
50,292	CCLA Investment Account	102,869	
104	Petty Cash	59	
270,988			443,283
270,988	Total Assets		443,283
Current Liabilities			
11,074	Creditors	4,456	
7,610	Accruals	18,341	
4,020	PAYE & NI	4,718	
629	Pensions	0	
3,200	Allotment Deposits	3,390	
26,532			30,905
244,455	Total Assets Less Current Liabilities		412,378
Represented By			
96,450	General Reserves		280,973
2,500	EMR Insurance Excesses		2,500
6,000	EMR PAYE & NI		3,000
7,000	EMR Church Wall		0
17,000	EMR Queens Rd Chapel		0
1,000	EMR Event Expenses		1,000
20,000	EMR Machinery/Capital		7,900
4,000	EMR Street Lights		4,000
500	EMR Heritage Trail Leaflet		0
0	EMR Staffing Contingencies		1,000
0	EMR Welfare Unit		20,000
0	EMR Replacements		1,000
0	EMR Vehicles		1,000
90,005	EMR Capital Reserve		90,005
244,455			412,378

23/04/2026

Fakenham Town Council

16:29

Balance Sheet as at 31/03/2026

31st March 2025

31st March 2026

The above statement represents fairly the financial position of the Authority as at 31/03/2026 and reflects its Income and Expenditure during the year.

Signed :
Chairman _____ Date : _____

Signed :
Responsible
Financial _____ Date : _____

FAKENHAM TOWN COUNCIL		ASSETS REGISTER		Year ended 31st March 2026					
Description		Site	Valuation	2025-26 Additions	2025-26 Disposals	VALUATION y/e MAR 2026			
A.1 Property - Land									
Playing Field		Trap Lane	£1			£1.00			
Playing Field		Hayes Lane	£1			£1.00			
Play Area		Whitelands	£1			£1.00			
Water Meadow		Bacons Piece / Field	£1			£1.00		LEASED TO HAWK & OWL	
Water Meadow		Edmonsons Acres	£1			£1.00		LEASED TO HAWK & OWL	
Water Meadow		Goggs Meadow	£1			£1.00		LEASED TO HAWK & OWL	
Railway Cutting		Holt Road	£1			£1.00			
Cemetery		Queens Road	£1			£1.00			
Cemetery		Creake Road	£1			£1.00			
Allotments		Greenway lane	£1			£1.00			
Allotments		Grove Lane	£1			£1.00			
Allotments		Rudham Stile Lane	£1			£1.00			
Land		Tunn Street	£1			£1.00			
Picnic Area		Goggs Mill	£1			£1.00			
Land strip next to racecourse road		Adjacent Bacons Piece		£1.00		£1.00		Not included previously	
A.1		Category Sub Total	£14	£1.00	£0.00	£15.00			
A.2 Property - Buildings									
Trap Lane Pavilion		Trap Lane	£237,471		£187,471.00	£50,000.00		Only garage remaining	
Trap Lane Garage		Trap Lane	included above						
Trap Lane Veranda & Railings		Trap Lane	£2,080		£2,080.00	£0.00			
Queens Road Chapel	Including entrance walls	Queens Road Cemetery	£158,002			£158,002.00		Insurance value £191,998 incl walls / railings	
QR Cemetery Walls supporting railings		Queens Road Cemetery	£23,174			£23,174.00			
CR Cemetery Lychgate, tool shed, toilets and boundary wall		Creake Road Cemetery	£35,216			£35,216.00		Insurance value £191,184 incl toilets	
Peckover Cemetery wall		Adjacent Aldiss	£20,000			£20,000.00			
Walls at St Peter & St Paul Parish Church,		Church Lane	NO VALUE INCLUDED					FTC INS. LIABILITY BUT NOT OWNERSHIP £20,000	
Telephone Box x 2		Market Place		£2.00		£2.00		Not included previously - Insurance value approx. £10,000	
A.2		Category Sub Total	£475,943	£2	£189,551	£286,394			
A.3 Property - Street Furniture									
King Edward VII Coronation Lamp		Market Place	£1,224			£1,224			
Street Lights	380	Parish Boundary	£35,814			£35,814		Insurance value £850,000	
Town Sign		Norwich Street	£1,224			£1,224			
Brick Plinth for Town Sign		Norwich Street	£500			£500			
Benches - adjacent Town Sign	Included in Street Furn below	Within Parish	£0			£0			
War Memorial & Railings		Market Place	£100,000			£100,000			
Bus Shelters	6	Within Parish	£12,000 *			£12,000			
Street Furniture- Includes FRGC items	FRGC £4,500	Within Parish	£18,536 *	£17,052	£1,287.00	£34,301			
Map Table		Norwich St r'about	£7,850 *			£7,850		Listed on Street Furniture Tab	
Mill. Park 110m galvanised bow top railings & gate		Around M.Park Play Area	£7,000			£7,000			
Queens Road Cemetery railings to Church Lanes Entrance		Church Lanes	£1,500			£1,500			
Cemetery double metal gate (Queens Road entrance)		Queen's Road	£3,000			£3,000			
Creake Road Cemetery double metal gate		Creake Road	£3,000			£3,000			
Library Triangle furniture	Map table and cycle rack	Oak Street	£10,135 *			£10,135			
A.3		Category Sub Total	£201,783	£17,052	£1,287.00	£217,548			
A.4 Property - Play Equipment									
Hayes Lane	Trim Trail Rope Bridge	Hayes Lane NR21 9ER	£250 *		£250.00	£0			
	Trim Trail Stepping logs	Hayes Lane NR21 9ER	£210 *		£210.00	£0			
	Outdoor gym & Play equip	Hayes Lane NR21 9ER	£10,482 *	£6,800.00	£3,000.00	£14,282			
Whitelands	Junior St.steel slide	Whitelands NR21 8EN	£9,840 *			£9,840			
Millennium Park - FRGC	Skate Park	Off Queens Road	£0 *			£0			
	Equipment as listed - P/Equip tab	Off Queens Road	£58,100 *	£12,000		£70,100			
A.4		Category Sub Total	£78,882	£18,800	£3,460.00	£94,222			

A.5 Property - Trap Lane & Queens Rd Chapel									
Mowers, machinery and tools									
Queens Road Chapel contents	Water Bowser&Beacon	Queen's Rd Cemetery	£2,400 *	£1,191		£3,591			
Trap Lane Storage Container	Trap Lane storage	Trap Lane	£2,064 *			£2,064	Insurance value £6,627		
Trap Lane Container contents	Easimow/ladders/body worn cam	Trap Lane	£4,887 *		£1,500	£3,387			
Vehicles:									
KIOTI	Estate vehicle	Trap Lane	£10,600 *		£10,600	£0		Sep-25	
Kubota Plough	Plough	Trap Lane	£1,250 *			£1,250			
Phoenix Trailer	Trailer	Trap Lane	£2,500 *			£2,500			
Trailer		Trap Lane	£1,500 *			£1,500			
Kawasaki Mule ATV	Estate Vehicle	Trap Lane		£19,102		£19,102		Sep-25	
Motor Vehicle Tractor	Kubota Tractor AE13 AUU	Depot Trap Lane	£17,689 *			£17,689			
Mitsubishi L200 VU65 VPR			£12,995 *			£12,995			
Peugeot Expert Ae66 5VR			£6,363 *			£6,363			
Mach/Plant stored in container/garage	INCLUDED ABOVE	Trap Lane	£0			£0			
Trap Lane Garage - contents	Husqvana chainsaw,mowers, strimmers , tools etc	Trap Lane	£4,851 *	£2,891	£897	£6,845			
Former Pavilion Contents	Tables and chairs	Trap Lane	£1,500 *			£1,500	Temporary Storage 2025/26		
Allotments	Notice Boards	1 per site	£2,088.00 *			£2,088.00			
A.5		Category Sub Total	£70,687	£23,184	£12,997	£80,874			
A.6 Property - Office & Admin									
Connect Centre Office	Regalia	Mayor & Deputy	£2,500 *			£2,500			
Connect Centre Office	Equipment/computers/furniture	Offices & Chamber	£14,093 *	£1,174	£475	£14,792			
Connect Centre Office	Artefacts	Offices & Chamber	£5,830 *			£5,830			
A.6		Category Sub Total	£22,423	£1,174	£475	£23,122			
A.7 Property - Security Equipment									
CCTV	CCTV Hub	Fakenham Police Station	£21,165 *						
	6 CCTV Cameras	Town Locations				£21,165			
	New Camera	Church Tower	£1,290 *			£1,290			
	New Camera	Millennium Park	£2,000 *			£2,000			
A.7		Category Sub Total	£24,455	£0	£0	£24,455			
GRAND TOTAL AS REVISED Y/E MAR 2026			£874,187	£60,213	£207,770	£726,630			
	*see separate schedules								
INSURANCE DETAILS:									
Public Liability			£10,000,000						
Employers Liability	Indemnity		£10,000,000						
Pollution, Contamination/one incident	Indemnity		£1,000,000						
Business Travel	Medical/Baggage/Money/Personal Liability		£1,000,000/£5,000/ £2,000,000						
Legal protection	Salaries & Contract Disputes		£250,000						
Money & Assault									
Employee Dishonesty									
Business Interruption - Customers' Premises			£50,000						
Fidelity Guarantee			£750,000						
Libel & Slander			£250,000						
Officials Indemnity			£500,000						
Personal Accident			£100,000						
2021 INSURANCE COVER MARKET VALUATIONS									
Trap Lane Pavillion - VALUE £439,162 - REBUILD £379,000									
Trap Lane Garage - NOT INCLUDED IN ABOVE FIGURES									
Queens Rd - VALUE £179,086 - REBUILD £432,000									
QR Cem Walls - VALUATION TOO LOW - NEEDS UPDATING									
CR Cem Lychgate - VALUE £39,916 - REBUILD £121,000									
Peckover Cem Wall - VALUATION TOO LOW - NEEDS UPDATING									

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 £15 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 2025/26

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 2026**.
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 2026** 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 2026
 - 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 2025/26

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 Return **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 2026 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 2025/26** approved and signed, page 4
- **Section 2 - Accounting Statements 2025/26** approved and signed, page 5

Not later than 30 September 2026 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.

- 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 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- 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 which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- **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.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 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 2026**

Completion checklist – ‘No’ answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is ‘no’, has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority’s approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2026 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

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

FAKENHAM TOWN COUNCIL

ENTER PUBLIC ADDRESS www.fakenhamtowncouncil.gov.uk SE ADDRESS

During the financial year ended 31 March 2026, 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 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.			
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			
H. Asset and investments registers were complete and accurate and properly maintained.			
I. Periodic bank account reconciliations were properly carried out during the year.			
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.			
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")</i>			
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.			
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 <i>(during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .			
N. The authority has complied with the publication requirements for 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.			
P. (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 DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

*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).

We acknowledge as the members of:

FAKENHAM 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 2026, 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.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We have assured 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.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
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.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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 <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.			<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

***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/PAGE ADDRESS www.fakenhamtowncouncil.gov.uk

FAKENHAM TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<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>
1. Balances brought forward	244,805	244,456	<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.</i>
2. (+) Precept or Rates and Levies	341,600	567,675	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	55,116	69,536	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	179,608	220,346	<i>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.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	217,457	248,942	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	244,456	412,379	<i>Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	253,803	423,909	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	874,187	726,630	<i>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.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	✓		<i>For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.</i>

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

In respect of

FAKENHAM 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 2026 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 2025/26

(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 2025/26

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 2026

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

This form is only for use by smaller authorities subject to a review and should not be published on your website

Please submit this form to PKF Littlejohn LLP with the AGAR Form 3 and other requested documentation

Name of smaller authority: _____ **Fakenham Town Council** _____

County Area (local councils and parish meetings only): _____ **Norfolk** _____

On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:

Commencing on _____ **3rd June 2026** _____

and ending on _____ **14th July 2026** _____

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2026 (i.e. Wednesday 1 July – Tuesday 14 July). The period should not commence before the approval of the AGAR.

We have suggested the following dates: Wednesday 3 June – Tuesday 14 July 2026 The latest possible dates that comply with the statutory requirements are Wednesday 1 July – Tuesday 11 August 2026.)

Signed: _____

Role: _____ **RFO** _____

Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the “ending 31 March 2026” in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Remember to use the highlighted boxes, remembering that un-presented cheques should be entered as negative figures.

Name of smaller authority: **Fakenham Town Council**

County area (local councils and parish meetings only): **Norfolk**

Financial year ending 31 March 2026

Prepared by (Name and Role): **Karen Lindsay RFO**

Date: **31/03/2026**

	£	£
Balance per bank statements as at 31/3/2026:		
General Current Account	33,320.94	
Business Reserve Account	164,614.44	
Precept Account	123,046.61	
CCLA Investment Account	102,868.82	
Petty Cash	58.64	
[add more accounts if necessary]		
		423,909.45
Petty cash float (if applicable)		0.00
Less: any un-presented cheques as at 31/3/2026 (enter these as negative numbers)		
[add more lines if necessary]		
		0.00
Add: any un-banked cash as at 31/3/2026		
		0.00
Net balances as at 31/3/2026 (Box 8)		<u><u>423,909.45</u></u>

Explanation of variances – pro forma

Name of smaller authority: **Fakenham Town council**
 County area (local councils and parish meetings only): Norfolk

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- variances of £100,000 or more require explanation regardless of the % variation year on year;
- **New from 2025/26 onwards:** variances of £500,000 or more in Box 3 require explanation regardless of the % variation year on year for smaller authorities with income and/or expenditure exceeding £6,500,000

	2024/25 £	2025/26 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	244,805	244,456					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	341,600	567,675	226,075	66.18%	YES		<p>The Precept increased from £341,600 in 2024/25 to £567,675 in 2025/26, representing a net increase of £226,075.</p> <p>This increase reflected forecast changes in expenditure requirements and anticipated reductions in income used in the preparation of the 2025/26 budget.</p> <p>Total budgeted expenditure was anticipated to increase by £209,875. This comprised an increase in Direct Costs of £21,500, reflecting National Insurance increases, pay awards, and contractual increments. Administration Services increased by £4,150 due to equipment replacement and contract uplifts. Overheads increased by £15,000, comprising insurance (£2,500), legal fees (£7,000), professional fees (£3,000), and meeting expenses (£2,500). CCTV Contracts increased by £14,000 due to maintenance and system upgrades. Estate Expenditure increased by £94,350 relating to depot replacement and cemetery expansion works. A provision of £20,000 was included for the redevelopment project (FLASH) welfare unit. General Reserves increased by £27,375 to maintain a minimum level equivalent to three months' net expenditure. General inflationary increases across service areas of £13,500 were also applied within the budget.</p> <p>In addition, income was anticipated to reduce by £16,200, due to the expected loss of building hire income associated with the FLASH project.</p> <p>The combined effect of these budget assumptions resulted in an overall increase in the precept requirement of £226,075, which was fully reconciled by the above expenditure increases and income reduction.</p>
3 Total Other Receipts	55,116	69,536	14,420	26.16%	YES		<p>Total Other Receipts increased from £55,116 in 2024/25 to £69,536 in 2025/26, representing a net increase of £14,420.</p> <p>This increase reflects higher income from investment returns, service activity, and external funding.</p> <p>Interest received increased by £2,031, reflecting improved investment returns in line with treasury activity. Cemetery income increased by £2,124 due to higher levels of activity. Insurance income increased by £6,088, relating to a Key Person insurance claim. Grants and sponsorship increased by £10,304 due to external funding received. Delegated grass cutting income increased by £620, and market management fees increased by £57.</p> <p>These increases were partially offset by reductions in other income streams. Trap Lane income decreased by £4,115 due to redevelopment project (FLASH) - demolition of pavilion. Allotment income decreased by £806. Miscellaneous income decreased by £1,743. Wayleave income decreased by £99, and Trail brochure income decreased by £40.</p> <p>The net effect of these movements resulted in an overall increase in Other Receipts of £14,420.</p> <p>Note: minor rounding differences may arise due to the aggregation of individual income streams.</p>
4 Staff Costs	179,608	220,346	40,738	22.68%	YES		<p>Staff costs increased from £179,608 in 2024/25 to £220,346 in 2025/26 (increase of £40,738).</p> <p>This increase is primarily due to a staffing restructure, including the replacement of a part-time groundsman role with a full-time Estate Team Leader position, resulting in increased gross wages (£24,088).</p> <p>Additional increases include wages relating to event staffing (£125), employer's National Insurance contributions (£10,248), and employer pension contributions (£6,276).</p> <p>The overall increase reflects higher staffing levels, increased hours, and associated on-costs arising from the revised staffing structure.</p> <p>Note: minor rounding differences may arise due to rounding of individual payroll components.</p>
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	217,457	248,942	31,485	14.48%	NO		
7 Balances Carried Forward	244,456	412,379				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	268,506	423,909				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and A	874,187	726,630	147,557	16.88%	YES		<p>Fixed assets decreased from £874,187 at 31 March 2025 to £726,630 at 31 March 2026, representing a net decrease of £147,557.</p> <p>This decrease was primarily due to asset disposals totalling £207,770, offset by additions totalling £60,213 during the year.</p> <p>Disposals included the demolition of the pavilion and railings (£189,551) as part of the redevelopment project (FLASH). Additional disposals related to end-of-life or replaced assets, including street furniture (£1,287), play equipment (£3,460), tables (£1,500, restated), a Kioti vehicle part exchanged for a replacement (£10,600), chainsaw and lawnmower (£897), and a laptop and docking station (£475).</p> <p>Additions during the year totalled £60,213 and included a nominal land strip (£1) & 2 Telephone Boxes (£2) (not previously included), new street furniture (£17,052), play equipment (£18,800), road barriers and signage (£1,191), a Kawasaki Mule vehicle (£19,102), grounds maintenance equipment including lawnmower, tripod, strimmer and chainsaw (£2,891), and IT equipment for a new staff position including a mobile phone and HP notebook (£1,174).</p> <p>The net effect of these movements was a reduction in fixed assets of £147,557, reflecting both the redevelopment-related disposals and the planned programme of asset replacement.</p>
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

(applies to Accounting Statements prepared on an income and expenditure basis only)

Please complete the highlighted boxes.

Name of smaller authority: **FAKENHAM TOWN COUNCIL**County area (local councils and parish meetings only): **NORFOLK**

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

	£	£
Box 7: Balances carried forward		412,379.00
Deduct: Debtors (enter these as negative numbers)		
VAT	(9,780.00)	
Reimbursement - MKT	(209.74)	
Clear Insurance	(113.08)	
Fakenham & District Funeral Services	(1,000.00)	
	(11,102.82)	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)		
Clear Insurance x 9 months	(5,169.12)	
ICOS - MS365 x 11 months	(2,454.10)	
ICOS - Nameserver x 12 months	(18.00)	
Café Menu Systems - Domains x 10 months	(66.63)	
Café Menu Systems - Website x 10 months	(362.50)	
POL Mapping x 10 months	(200.00)	
	(8,270.35)	
Total deductions		(19,373.17)
Add:		
Creditors (must not include community infrastructure levy (CIL) receipts)		
PAYE & NI - Month 12	4,718.20	
Fakenham Charter Market	1,134.00	
FTC Hire & Sales- Chipper	151.55	
FTC Hire & Sales- Tape and Gloves	27.87	
Kings & Barnhams - PAT Testing	370.50	
Community Centre - March Meetings	57.60	
Shred Station - Confidential Waste Disposal	59.00	
Barclays - Account Fees	8.50	
Veolia - Waste Collection	163.13	
Npower - CCTV Electricity	64.83	
Npower - Streetlights Electricity	998.97	
Barclays - Card Machine Charges	24.80	
We Clean Any Window - Bus Shelters	125.00	
Motia - Fuel Card	91.33	
Amazon - Frixion Pen Refills	7.44	
Amazon - Air Purifiers	165.20	
Amazon - COSHH Book & Signs	15.82	
Amazon - Frixion Pen Refills	4.31	
Amazon - A3 Wallets	12.06	
Amazon - Coffee	9.89	
Amazon - Shelving	76.98	
Amazon - File Holders	34.80	
Amazon - Shelving	78.37	
Fresh Air Fitness - Hayes Lane Equip Repair	70.26	
All About Chevrons - Van Signage	66.00	
Vistaprint - Signs Millennium Park	42.42	
Handy Labels - Streetlight Tags	97.65	
Post Office - Stamps	43.50	
Amazon - Plant Tags (LYMT Grant)	10.82	
Amazon - A4 Wallets	15.82	
Amazon - Seed Envelopes (LYMT Grant)	4.98	
Amazon - Keyboard & Mouse	16.66	
Amazon - Stakes (GWL Numbering)	27.30	
Amazon - Estate Keys	10.74	
Amazon - Stickers (GWL Numbering)	6.60	
Amazon - Trundle Wheel	24.99	
Amazon - Hooks	10.49	
Screwfix - Eye Plate	9.98	
Screwfix - Padlock	52.47	
Amazon - Office Divider	39.98	
O2 - Telephone	71.85	
Konica Minolta - Bizhub Prints	151.25	
Nurture - Estate	1,316.04	
Nurture - Verges	2,592.90	
MJ Tree Services - Millennium Park	2,205.00	
Top Trees - Hedges & Trees Estate	4,400.00	
Café Menu Systems - HT Decals	497.00	
Office Cupboard	800.00	
Stephenson Smart - Payroll	2,498.77	
Mappus, Smith & Lemmon - YE Internal Audit	500.00	
PKF - External Audit 31/03/26	900.00	
Land Registry - Aldiss Park	1,400.00	
Haller - Board Walk Aldiss Park	1,230.00	
	27,513.62	
Add:		
Receipts in advance (must not include deferred grants/loans received)		
Allotment Deposits	3,390.00	
	3,390.00	
Total additions		30,903.62
Box 8: Total cash and short term investments		423,909.45

Contact detailsName of smaller authority: _____ **Fakenham Town Council** _____County Area (local councils and parish meetings only): _____ **Norfolk** _____**Please complete this form and send it back to us with the AGAR or exemption certificate**

	Clerk/RFO (Main contact)	Chair
Name	Karen Lindsay	Angela Glynn
Address	Fakenham Town Council Fakenham Connect Oak Street Fakenham Norfolk NR21 9DY	Magnolia Lodge Heath Lane Fakenham Norfolk NR21 8LN
Daytime telephone number	01328 853653	07889 068953
Mobile telephone number	07745 205384	07889 068953
Email address	info@fakenhamtowncouncil.gov.uk	angela.glynn@fakenhamtowncouncil.gov.uk

**MINUTES of the FULL COUNCIL MEETING
of FAKENHAM TOWN COUNCIL
held at the COMMUNITY CENTRE, OAK STREET, FAKENHAM**

WEDNESDAY 26th MARCH 2025 at 6:00pm

Councillors: A Glynn (Chairman), V Joslin, M Campbell, J Rockett, M Dutton, A May-Hannam, C Fairbrother, P Bucknell & T Duffy

District / County Councillors: NNDC District Cllr C Cushing & County Cllr T Fitzpatrick

Deputy Clerk/RFO: K Lindsay

Members of the Public: Eight

Press: None

312	<p>TO RECEIVE A REPORT FROM FAKENHAM POLICE</p> <p>Crime figures were received, and a report was presented by PC Jack Houghton, covering in the absence of PC Jess Elliott. PC Houghton advised that two key priorities had been identified: Retail Theft and Speeding & Anti-Social Behaviour Relating to Vehicles. Both initiatives have seen positive results.</p> <p>Councillors raised the following questions:</p> <ol style="list-style-type: none"> 1. Increase in Assaults – Councillors noted a sharp rise in the number of recorded assaults. PC Houghton clarified that three of these incidents were assaults on police officers resulting from a single incident, and all had named suspects. 2. Shoplifting Under £200 – Councillors queried whether thefts under £200 were not prosecuted. PC Houghton confirmed that this is not the case—if evidence is available, prosecutions will proceed. 3. Theft from a Bike Shop – A councillor asked whether Norfolk Police must liaise with Cambridgeshire Police to press charges for a serious theft involving a suspect from that area. PC Houghton will look into this and report back to the Clerk. 4. Crime Figures & No Further Action (NFA) Cases – It was confirmed that crime figures do include cases marked as NFA, recorded under Affray. <p>PC Houghton also offered to provide posters and guidance regarding allotment crime awareness.</p>
313	<p>TO RECEIVE ANY ELECTORS' QUESTIONS</p> <p>An elector raised a question in relation to the incident between Cllrs Hunter & Rockett at the Aldiss Park boardwalk. The elector would like to know in what capacity Cllr Hunter attended this meeting, as a Councillor of Fakenham Town Council or as a representative of Fakenham Racecourse.</p> <p>As Cllr Hunter was not present to respond, the elector submitted a Freedom of Information request for clarification.</p> <p>A second elector made a Freedom of Information Request for all information in relation to the Aldiss Park boardwalk incident between Cllrs Hunter & Rockett.</p>
314	<p>TO RECEIVE REPORTS FROM DISTRICT / COUNTY COUNCILLORS</p> <p>District Cllr Vickers offered apologies and sent a report.</p> <p>District Cllr Punchard offered apologies and sent a brief statement.</p> <p>Written reports received from District Cllr Cushing and County Cllr Fitzpatrick</p> <p>Cllr Joslin asked District Cllr Cushing whether the allotments included in the 'Grove Gardens' Residential Development Opportunity brochure would be managed by the Town Council. Cllr Cushing advised that for any development proposals on private land, the Town Council would be planning consultees.</p> <p>Cllr Rockett asked District Cllr Cushing if the sale of the land north of Rudham Stile Lane indicates Nutrient Neutrality is now at an end. Cllr Cushing is not aware of any change to Nutrient Neutrality.</p> <p>Cllr Rockett asked District Cllr Cushing if NNDC had purchased the Shannoeks Hotel site – Cllr Cushing to seek advice on this.</p> <p>County Cllr Fitzpatrick advised that the A148 roundabout project is scheduled for completion by the end of May 2025. Traffic management plans will be shared in advance, as road closures are expected during the final two weeks. Additionally, Cllr Fitzpatrick has requested that Highways</p>

	<p>expedite the installation of a pavement in front of the new houses on Norwich Road. Cllr Campbell asked Cllr Fitzpatrick if he was aware of the nature of the refurbishments taking place at a shop on Norwich Street. Cllr Fitzpatrick advised that any change of use would be a matter for NNDC Planning.</p> <p>County Cllr Fitzpatrick highlighted government devolution consultation and encouraged all to comment.</p> <p>Cllr Rockett asked for an update on 9 Norwich Street. Cllr Fitzpatrick advised that he continues to work with District Councillors to progress action. From a County perspective, he has asked the Streetworks Team to monitor the scaffolding permission to ensure compliance with licensing as a temporary structure.</p> <p>Cllr Dutton raised concerns about the length of time Highways has indicated for addressing a potentially hazardous issue involving an eroded bank and leaves covering a path. Cllr Fitzpatrick advised that this had not been reported to him and noted that he may be able to expedite the matter if such issues are brought to his attention directly.</p> <p>Cllr Campbell requested a clear update on the current status and next steps for resolving the ongoing issue at 9 Norwich Street, which has persisted for six years, to better inform residents. Cllr Fitzpatrick reiterated that, beyond his previous update, this remains an NNDC planning matter. The Town Council has received a confidential update from NNDC due to the contractual nature of the information.</p> <p>Cllr Duffy raised concerns about the overgrown condition of the Morrisons roundabout. Cllr Fitzpatrick advised reporting it through the NCC portal. The office regularly report this for residents.</p>
315	<p>TO CONSIDER FOR ACCEPTANCE APOLOGIES FOR ABSENCE Apologies given by Cllr's Hunter, Acheson, Harrison and Southerland for reasons accepted</p>
316	<p>DECLARATIONS OF INTEREST None</p>
317	<p>TO CONFIRM THE FULL COUNCIL MINUTES OF THE MEETING HELD ON 26th FEBRUARY 2025 The minutes of the Full Council meeting held on 26th February 2025 were agreed on the proposition of Cllr Glynn and seconded by Cllr Joslin AGREED by all and signed by the Chairman.</p>
318	<p>TO RECEIVE UPDATE ON ACTIONS TAKEN AFTER THE LAST COUNCIL MEETING IF THESE MATTERS ARE NOT ON THE AGENDA</p> <p>Minute 277 - Electors Questions ACTION: Cllr Glynn will write formally to all affected former and current employees to apologise. – Completed 3rd March 2025</p> <p>ACTION: The Clerk will write to all Councillors since 2014 and advise them of their responsibility regarding personal data and any information they hold. – Completed 14th March 2025</p> <p>ACTION: The Clerk will seek an independent auditor to undertake an assessment of the data held. – Unable to find an independent auditor willing to accept the job. Trevor Brown – FTC Internal Auditor will be undertaking this assessment.</p> <p>ACTION: Councillors will attend a meeting with the elector to discuss former issues. – Completed 13th March 2025</p> <p>Minute 291 – Data Protection Breach Contract signed for credit monitoring – codes have been sent to all affected staff & ex staff</p> <p>Potential for Cllr GDPR training as part of Bullet proof package depending on how much time they need to draw up correct policies. Otherwise training potentially available through NALC available at a cost of £24.40 pp.</p> <p>Minute 296 – Fakenham Community Campus Representative ACTION: Clerk to confirm if a representative is required. – Clerk has spoken to Richard Crook who advised Cllr Holdom was the Council rep and Cllr Bucknell a MOP representative. They could switch roles if both content, but they are short of representatives if anybody else wishes to step forward.</p>

	<p>Minute 297 – Fakenham Community Partnership Representative ACTION: Clerk to confirm if a representative is required. Clerk has confirmed with Janet Holdom that only required if FAP requested a representative. So far, they have not.</p> <p>Minute 299 – To discuss a proposal for a Fakenham Town Crier Action Clerk to investigate costs and further information including scope of agreements ahead of next full council meeting – In progress</p>
319	<p>TO RECEIVE THE MAYOR’S ANNOUNCEMENTS No updates</p>
320	<p>TO RECEIVE ANY REPORTS FROM COUNCILLORS WHO HAVE ATTENDED MEETINGS OUTSIDE THE COUNCIL. Cllr Bucknell reported that the Community Centre is in advanced discussions with NCR to install an ATM within the Centre. Additionally, Cllr Bucknell attended the launch of the Fakenham Film Festival, which was well attended and deemed very successful.</p>
321	<p>TO FILL THREE TOWN COUNCILLOR VACANCIES BY CO-OPTION Two candidates stood, following the co-option policy they were subsequently unsuccessful in their applications.</p>
322	<p>TO RECEIVE AND NOTE CORRESPONDENCE AND COMMENT UPON ANY ITEMS FOR INFORMATION AND ACTION No items to note</p>
323	<p>TO RECEIVE AND ADOPT THE MINUTES OF THE DEVELOPMENT & MARKET COMMITTEE HELD ON 3rd MARCH 2025 The minutes of the meeting held on 3rd March 2025 were moved for reception and adoption by Cllr Glynn seconded by Cllr Duffy and agreed by all.</p>
324	<p>TO RECEIVE AND ADOPT THE MINUTES OF THE LEISURE & ENVIRONMENT COMMITTEE HELD ON 11th MARCH 2025 The minutes of the meeting held on 11th March 2025 were moved for reception and adoption by Cllr Joslin seconded by Cllr Dutton and agreed.</p> <p>Minute 166 - Cllrs agreed to recommend a focused community engagement survey looking at Millenium Park, seeking views on what residents would like to see within the park, from the results a few different options will be drawn up to then seek public opinion before moving forward. Cllrs would like to tie in the proposal for a Basketball court with the more extensive park proposals Agreed To note: to include in the consultation the option for open free play space.</p> <p>Minute 169 - Cllrs agreed to recommend a bench replacement for Whiteland’s, to be situated more centrally Cllrs Agreed to the purchase of the cheapest bench option (including delivery)</p> <p>Minute 173 - to discuss and agree the 2025 verges contract cost of £9,075.15 + VAT- all agreed to recommend to Full Council. Agreed</p>
325	<p>FINANCIAL MATTERS - MONTHLY REPORTS:</p> <p>a. To receive and approve Fakenham Town Council & Charter Market Receipts and Payments reports for February 2025. On the proposition of Cllr Dutton, seconded by Cllr Joslin, RESOLVED to receive, and approve the receipts and payments of the accounts as reviewed by the Finance Sub-committee for February 2025.</p> <p>b. To receive and approve Fakenham Town Council & Charter Market Consolidated Bank reports for February 2025 On the proposition of Cllr Dutton, seconded by Cllr Joslin, RESOLVED to receive, and approve the consolidated bank reports as reviewed by the Finance Sub-committee for February 2025.</p> <p>c. To receive schedule of payments over £500 for display on website Received and noted</p>
326	<p>TO RECEIVE AND ADOPT THE MINUTES OF THE FINANCE SUBCOMMITTEE MEETING HELD 17th MARCH 2025.</p>

The minutes of the meeting held on 17th March 2025 were moved for reception and adoption by Cllr Dutton seconded by Cllr Glynn and agreed.

To note:

Minute 158 - TO REVIEW AND APPROVE THE CAFÉ MENU SYSTEMS INVOICE NO.1626 - HERITAGE TRAIL DOMAIN NAME HOSTING – DOMAIN NAME REGISTRATIONS X 4 (2/2/2025-2/2/27) 24 MONTHS £159.92 EXCLUDING VAT

Councillors resolved to recommend to Full Council the approval of the Invoice No.1626 Heritage Trail Domain Name Hosting – Domain Name Registrations x 4 (2/2/2025-2/2/27) 24 months £159.92 excluding vat – subject to domain names being verified.

Agreed

Minute 160 - TO DISCUSS, IN PRINCIPLE, A SUBSCRIPTION TO CLOUDYIT (AS BUDGETED FOR 2025-26) TO SUPPORT THE IMPLEMENTATION OF SAPPP 2025-26 CHANGES, WITH A VIEW TO COMMENCING AS SOON AS POSSIBLE TO ENSURE A SMOOTH AND EFFICIENT TRANSITION

Councillors resolved to recommend to Full Council a trial of CloudyIT's free subscription Decision module.

Agreed

Minute 161 - TO RECEIVE AND REVIEW THE ASSEST REGISTER, AS AMENDED BY STEPHENSON SMART

Amended Asset Register to be presented to April Finance Sub-committee meeting. Councillors resolved to recommend to Full Council that the Clerk be delegated authority to dispose of the following assets, ensuring the best price is obtained for each: LM

- Kioti
- Plough
- Tractor Tyres

Agreed

Minute 162 - TO DISCUSS AND DETERMINE A DE MINIMIS VALUE FOR ASSETS TO BE INCLUDED IN THE ASSET REGISTER

Councillors resolved to recommend to Full Council that the de minimis value for assets to be included in the Asset Register be set at £250 (exclusive of VAT).

Agreed

Minute 163- TO DISCUSS, IN PRINCIPLE, A SUBSCRIPTION TO CIVICLY

Councillors agreed in principle to subscribing to Civicly and resolved to recommend to Full Council that the Clerk be delegated authority to proceed, subject to obtaining value for money.

Cllrs **Agreed** to subscribe to Civicly for 12 months at a cost of £125pm

Minute 165- TO RECEIVE AND REVIEW A QUOTATION FROM MAPUS-SMITH & LEMMON FOR 2025-26 INTERNAL AUDIT FUNCTION £1,200 EXCLUDING VAT

Councillors received and reviewed the quotation from Mapus-Smith Lemmon for 2025-26 Internal Audit function (£1,200 excluding VAT) and resolved to recommend to Full Council Mapus-Smith Lemmon be appointed as Fakenham Town Council's Internal Auditor for 2025-26

Agreed

326 TO RECEIVE AND ADOPT THE MINUTES OF THE POLICY AND RESOURCES COMMITTEE HELD ON 18TH MARCH 2025 TO NOTE:

On the proposition of Cllr Glynn seconded by Cllr Joslin the following policies were accepted.

Minute 76 - TO RECEIVE AND REVIEW POLICIES FOR UPDATE:

	<ul style="list-style-type: none"> • Scheme of Delegation & Standing Committees Terms of Reference – Cllrs agreed to recommend to Full Council for approval with amendment to Facilities & Amenities Committee 2.4 - All councillors unless sanctions imposed will be able to attend Facilities and Amenities to debate and have full involvement including voting rights on all matters. Full Council to agree Full Council and both standing committee meeting start times. Cllrs Agreed the start time of 6pm to apply to Full Council and both standing committees • Press and Media Policy – all agreed to recommend to Full Council • Grants Awards Policy and Application Form – All agreed to recommend to Full Council and to amend to include Market Tolls grants • Access to Information Policy – All agreed to recommend to Full Council • Strategic Objectives plan 2025-2028 – All agreed to recommend to Full Council after Clerk makes small amends. To recommend that a working group be establish in late summer to review the plan ahead of 2026/27 budget considerations starting in October 2025. <p>The minutes of the meeting held on 17th March 2025 were moved for reception and adoption by Cllr Glynn seconded by Cllr Bucknell and agreed.</p>
327	<p>TO RECEIVE AND APPROVE THE NEW FINANCIAL REGULATIONS On the proposition of Cllr Glynn seconded by Cllr Dutton the Fakenham Town Council Financial Regulations were accepted.</p>
328	<p>TO NOTE THE RECOMMENDATIONS OF THE FRGC COMMITTEE MEETING HELD ON 3RD MARCH 2025:</p> <p style="padding-left: 40px;">Minute 44 - All agreed as FTC to appoint a specialist to ascertain the actual land boundaries of Aldiss Park</p> <p>Noted, with the record to reflect that the recommendation of the FRGC Committee is that FTC is to appoint a specialist to ascertain the actual land boundaries of Aldiss Park</p>
329	<p>TO DISCUSS THE FLASH PROJECT There were no further updates following District Councillor Cushing's report</p>
330	<p>TO CONSIDER A MECHANICAL GARAGE FOR REPAIRS AND MOT OF THE CURRENT GROUNDS VEHICLE Cllrs offered several recommendations for the Clerk to investigate.</p>
331	<p>TO ELECT AN ADDITIONAL COUNCILLOR FOR THE FINANCE SUBCOMMITTEE Deferred to April Full Council</p>
332	<p>TO ELECT A FAKENHAM COMMUNITY CAMPUS REPRESENTATIVE Cllr Bucknell agreed to transition from her role as a Member of the Public (MOP) Representative to a Fakenham Town Council Representative on the Fakenham Community Campus Committee.</p>
333	<p>TO RECEIVE AN UPDATE ON THE PROPOSAL FOR A FAKENHAM TOWN CRIER Research is in progress</p>
334	<p>TO RECEIVE AND CONSIDER TWO QUOTATIONS FOR STREETLIGHTING REPAIRS On the proposition of Cllr Dutton seconded by Cllr Joslin, to accept: Quotation QU-0845 £575 (excl. VAT) for the repair of a streetlight at Heath Lane Quotation QU-0846 £2,450 (excl. VAT) for the replacement of an irreparable streetlight at Whitelands - Agreed</p>
335	<p>TO CONSIDER SPONSORSHIP OF A DUCK IN THE ACTIVE FAKENHAM SPONSORED DUCK RACE Councillors resolved to purchase a duck for the upcoming duck race at a cost of £75 and invite the Junior School to decorate it.</p>
336	<p>TO RECEIVE AND NOTE THE INTERNAL CONTROLLER REPORT FOR MARCH 2025 Noted with nothing further to discuss</p>

337	<p>TO RECEIVE ANY FURTHER ITEMS FOR THE AGENDA</p> <p>To investigate the historical land purchase by FTC of an area of embankment bordering the road to The Gallow.</p>
338	<p>TO MOVE THAT THE PUBLIC & PRESS BE EXCLUDED FROM THE MEETING UNDER THE PROVISIONS OF SECTION 1(2) OF THE PUBLIC BODIES (ADMISSION TO MEETINGS) ACT 1960</p> <p>On the proposition of Cllr Bucknell, seconded by Cllr Joslin. RESOLVED that pursuant to Section 1(2) of the Public Bodies (Admission to Meetings) Act 1960, that Public & Press be excluded from the Meeting, as publicity would be prejudicial to the public interest by reason of the nature of the business to be transacted.</p>
339	<p>TO DISCUSS THE FLASH PROJECT</p> <p>A letter received from Fakenham Town Band was discussed.</p>
340	<p>TO DISCUSS DEVOLUTION</p> <p>Information from Norfolk County Council and North Norfolk District Council has been shared with all councillors and consultation links advertised on social media.</p>
341	<p>TO DISCUSS A MEETING WITH FORMER STAFF MEMBERS</p> <p>A meeting with a former staff member was discussed Cllr Rockett left the meeting</p>
342	<p>TO MOVE INTO OPEN SESSION</p> <p>On the proposition of Cllr Bucknell seconded by Cllr Glynn RESOLVED the Meeting moves into Open Session</p>
	<p>TO CONFIRM THE DATE AND TIME OF THE NEXT MEETING</p> <p>30th April 2025 at 6:00pm</p>
	<p>There being no further business the meeting closed at 8.00 pm Confirmed this day of</p> <p style="text-align: center;">2025</p> <p>CHAIRMAN</p>

Governance & Finance Committee 19th May 2026

RFO Report

1. Year End 2025 – 26 Internal Audit

The year-end Governance and Finance audit was undertaken on 7 and 8 May 2026 and, at the time of writing, the formal audit report is awaited. Any comments received to date have therefore been informal observations only.

The audit was carried out comprehensively over the two days by two auditors, with detailed examination of the Council's governance arrangements, financial systems, records and procedures. Initial feedback was very positive and, whilst some recommendations for improvement are expected, this is both normal and welcomed as part of the Council's ongoing commitment to continuous improvement and maintaining high standards of governance, financial management and accountability.

Thanks are extended to the auditors for conducting the process in such a constructive and professional manner and to all office staff who helped ensure the audit was completed successfully.

2. Year-End Position

Following approval by Members, all agreed year-end journal adjustments, accruals and accounting entries for 2025/26 have now been processed and completed.

The final year-end position, as reflected within the financial reports, shows a closing balance to be carried forward of £280,973. This represents a strong opening reserves position for the Council moving into 2026/27 and will also enable the agreed underspent cost centres to be carried forward as Earmarked Reserves where appropriate.

Members are reminded that a further allocation has already been incorporated within the 2026/27 precept to continue strengthening the General Reserve position and ensure ongoing compliance with the recommended minimum level of three months' net revenue expenditure.

3. VAT Return – Fourth Quarter 2025 - 26 (Update)

The VAT return for the fourth quarter of the 2025 - 26 financial year, as reported to the Governance & Finance Committee on 21 April 2026, has now been submitted. A VAT refund in the sum of £9,780 was subsequently received on 29 April 2026.

4. 2026/27 Precept

The first tranche of the 2026/27 precept, in the sum of £430,931.34, was received on 30 April 2026.

24 April 2026

Customer Ref: TW/000130327

Mrs Linda Jennings
Town Council
Fakenham Connect
Oak Street
Fakenham
Norfolk
NR21 9DY

Dear Customer

Dog and Litter Bin Collection Service: Parish of Fakenham

I am writing to advise you of the new charges for the Dog and Litter Bin services provided by North Norfolk District Council for the 2026-2027 financial year.

These charges can be found in the table below:

Description of Dog & Litter Bin Service Charges for 2026/27

LITR	Litter Bins (Rural) – per empty	£3.30
EDB	Dog Bins – per empty	£5.00
DISP	Disposal Cost from Litter/Dog Bins (where applicable) – per empty	£1.50
MISC	Provision & Installation of Dog Bin (without post)	£330.00
MISC	Provision & Installation of Dog Bin (with post)	£370.00
MISC	Provision of Dog Bin (no installation)	£250.00
MISC	Relocation of Dog Bin (using existing post)	£175.00
MISC	Relocation of Dog Bin (new post)	£210.00

Should you wish to continue with your current service arrangements, you do not need to take any action, your existing contract will continue unchanged.

However, should you wish to make any alterations to your current service, please email your request to cleansing@north-norfolk.gov.uk within 14 days of receiving this letter, so we can process changes to your account.

We look forward to being of service to you in the coming year.

Yours faithfully



Emily Capps
Assistant Director Environment & Leisure Service





April 2026

Employer Briefing

LGPS (Miscellaneous Amendments) (Member Benefits) Regulations 2026:
Implementing Access and Fairness proposals – phase one.

LGPS Changes to Unpaid Leave & Family Leave

Supporting Fairness and Reducing the Gender Pensions Gap

Effective from 1 April 2026

The Government has introduced changes to the LGPS rules that are designed to reduce the impact that unpaid leave and caring responsibilities can have on pension outcomes, particularly for women. This briefing explains **what employers need to do** and **what will change in practice**.

1. Authorised Unpaid Leave – Less Than 15 Days

What's changing

From **1 April 2026**, LGPS pension contributions are **compulsory** during periods of authorised unpaid leave lasting **less than 15 calendar days** (including additional annual leave purchased) but (excluding strike action).

What employers must do

- **Deduct employer and member pension contributions** on *lost pensionable pay*.
- Calculate lost pensionable pay using the employee's **contractual ("normal") pay**, not Assumed Pensionable Pay (APP).
- Ensure payroll systems:
 - Do **not reduce pensionable pay** for these short unpaid absences.
 - Can make retrospective adjustments if the length of absence changes.
- Ensure correct reporting of pay and contributions to the administering authority (including separate reporting for 50/50 section members).

✓ Employees will **no longer need to buy back pension** for short unpaid absences.

2. Authorised Unpaid Leave – 15 Days or More (QAPAs)

What's changing

For authorised unpaid leave of **15 days or more**, a new option is introduced: **Qualifying Additional Pension Arrangements (QAPAs)**.

Pension contributions are **not deducted automatically**, but employees can choose to buy back pension for the unpaid period.

What employers must do

- Continue to **stop pension deductions** during the unpaid period itself.
- **Inform employees** taking extended unpaid leave about their pension options, including:
 - Dates of unpaid leave.
 - Cost to the employee.
 - Employer contributions payable.
 - Amount of pension that could be bought.
- Decide whether to allow employees **more than one year** to elect to buy back pension (employer discretion).
- If a member makes an election to pay a QAPA, provide full details to the administering authority (costs, payment method, duration).

✓ **New Employer Action:** to undertake the calculation, deduction and notification of the Employee and Employer contributions from the Lost Pay.

✓ **New Employer Action:** use [calculator](#) developed by LGA to calculate QAPA. See example below.

3. Child-Related Leave – Expanded Definition

What's changing

From **1 April 2026**, *child-related leave* now includes:

- Unpaid **additional maternity leave**
- Unpaid **additional adoption leave**
- Unpaid **shared parental leave**

During these periods, **Assumed Pensionable Pay (APP)** applies, meaning members will no longer have to buy back lost pension for any period of unpaid child-related leave.

What employers must do

- Apply APP during relevant unpaid periods:
 - Employer pays contributions on APP.
 - Employees pay contributions on any actual pay received.
 - Report APP as pensionable pay to the administering authority.
 - Manage LGPS **50/50 section** rules carefully:
 - Employees must move to the **main section** if they are unpaid at the start of the next pay period.
 - Review existing maternity, adoption and shared parental leave cases that extend beyond 1 April 2026.
 - **Notify affected employees** where their pension position changes.
-

4. Paternity Leave & Bereaved Partner's Paternity Leave

What's changing

Paternity leave rules have been updated to reflect new employment legislation, including new **bereaved partner's paternity leave** of up to 52 weeks.

What employers must do

- Treat paternity leave (including bereaved partner's paternity leave) as **child-related leave** for pension purposes.
 - Apply APP whether leave is paid or unpaid.
 - Move employees from the 50/50 section to the main section where unpaid leave continues into the next pay period.
-

Why This Matters

These changes help:

- Protect pension build-up during short unpaid absences.
- Reduce pension disadvantages linked to child-related and caring responsibilities.
- Improve long-term pension equality across the LGPS.

Accurate payroll processing and clear communication with employees are essential to achieving these outcomes.

Employer Checklist

- ✓ Update payroll systems for unpaid leave rules
- ✓ Brief HR and managers who approve leave
- ✓ Review annual leave purchase arrangements
- ✓ Update employee communications
- ✓ Coordinate payroll, HR and pensions processes
- ✓ Notify NPF of QAPA using form within QAPA calculator and i-Connect
- ✓ Report Child-Related Leave APP via i-Connect
- ✓ See Preview example of QAPA calculator

QAPA Example

Stage 1 – Input member data, 'Lost' pay and contribution rates:

Authorised unpaid leave - inputs						
Employee Name	Joe Smith					
NINo	XX123456X					
Pay ref	123456					
Other ref						
Employer	Admin Authority					
Member paid	monthly		Pay periods per year	12		
Main or 50/50?	Main section		Accrual rate	49		
Unpaid absence start date	01/04/2026					
End date	23/05/2026					
			Contribution rate for period			
From	To	'Lost' Pay	Member	Employer	Member cost	Employer cost
01/04/2026	23/05/2026	£1,529.44	5.50%	15.50%	£84.12	£237.06

This will populate the totals and the contributions required:

	Totals	£1,529.44		£84.12	£237.06
	'Lost' pension	£31.21			
Regular contributions					
Number of years	1		Contribution due per month	Member £7.01	Employer £19.76
Number of years	2		Contribution due per month	Member £3.51	Employer £9.88
Number of years	3		Contribution due per month	Member £2.34	Employer £6.59
Number of years	4		Contribution due per month	Member £1.75	Employer £4.94
For a long authorised absence, the additional contributions can be paid over a longer period Amend the figure in Column B to find the cost per pay period for a longer repayment period					
The contract must end before the member's Normal Pension Age in the LGPS. This is the same as their State Pension Age For older members, check the State Pension Age timetable					

Stage 2 – Members should be given the option to pay the contributions via lump sum or via a regular contribution in whole years. There are ‘tabs’ on the QAPA calculator which contain the option form that the member should complete – either ‘Member lump sum only’ or ‘Member options’. You should complete your return details email or address and the deadline for completion.

You may choose whether to use the lump sum only option, depending on the value of the contributions the member would be required to pay.

Member lump sum only:

Unpaid leave - LGPS member lump sum option

Employee Name	Joe Smith	Pay ref	123456
NINo	XX123456X	Other ref	0

Authorised unpaid leave from: 01/04/2026 To: 23/05/2026

Extra pension contributions to cover the unpaid period £84.12

Extra yearly pension if you pay this optional cost £31.21

Please complete the ‘Your decision’ section below to let us know if you would like to pay these optional contributions. Return the completed form to:

Employer to enter return address or email address

You must return this form by 23/05/2027

Your decision

Please read the ‘Unpaid leave - notes for LGPS members’ before completing this form. Then sign and date Option 1 or 2 below to let us know your decision.

Option 1: I would like to pay optional pension contributions to cover the unpaid period of leave shown above

I understand that contributions of **£84.12** will be deducted from my pay in the first available pay period after I return this form
I understand that my employer will share this information with the pension fund on my behalf

Signed _____ **Date** _____

Option 2: I do not wish to pay optional pension contributions to cover the unpaid period of leave shown above

Signed _____ **Date** _____

Member options:

Unpaid leave - LGPS member options

Employee Name	Joe Smith	Pay ref	123456
NINo	XX123456X	Other ref	0

Authorised unpaid leave from: 01/04/2026 To: 23/05/2026

Extra pension contributions to cover the unpaid period £84.12

Extra yearly pension if you pay this optional cost £31.21

Please complete the 'Your decision' section below to let us know if you would like to pay these optional contributions. Return the completed form to:

Employer to enter relevant address or email address

You must return this form by 23/05/2027

Your decision

Please read the 'Unpaid leave - notes for LGPS members' before making your decision.

You can pay by lump sum or regular contributions each pay period.

Sign and date Option 1, 2 or 3 below to let us know your decision.

Option 1: I would like to pay optional pension contributions to cover the unpaid period of leave shown above **by lump sum**. I understand that contributions of **£84.12** will be deducted from my pay in the first available pay period after I return this form. I understand that my employer will share this information with the pension fund on my behalf.

Signed _____ **Date** _____

Option 2: I would like to pay optional pension contributions to cover the unpaid period shown above by **regular contributions** over **1** year
I understand that contributions of £7.01 will be deducted monthly
For each year I pay these additional contributions, I will buy extra yearly pension of £31.21
I understand the extra contributions will start from the first pay period after I return this form
I understand that my employer will share this information with the pension fund on my behalf.

Signed _____ **Date** _____

Option 3: I do not wish to pay optional pension contributions to cover the unpaid period of leave shown above

Signed _____ **Date** _____

Stage 3 – Confirmation of member decision and deductions made.

Complete the Info for LGPS Fund to confirm the period of unpaid leave the type of contributions and values of lost pay and contributions paid and contact details.

N.B. Lump Sum data and Regular contribution data completed for example but would be either/or for actual cases

Unpaid leave - information for LGPS pension fund

Employer	Admin Authority	NINo	XX123456X
Employee Name	Joe Smith	Pay ref	123456
		Other ref	0

The member named above took a period of authorised unpaid leave:

From: **01/04/2026** To: **23/05/2026**

The member has elected to pay into a QAPA to cover the unpaid period

The additional contributions will be paid by **Regular contributions**

Pay 'lost' in the unpaid period		£1,529.44
Pension 'lost' in this period, based on membership of the	Main section	£31.21
Total member pension contributions payable		£84.12
Total employer pension contributions payable		£237.06

Lump sum contribution

The member and employer contributions shown above will be deducted in

Jun-26

If paying by lump sum, input the pay period when the lump sums will be deducted

Regular contributions

The member and employer contributions will be collected through regular contributions

Complete the shaded areas below if paying by regular contributions

Additional contributions start date	01/06/2026
Additional contributions end date	31/05/2027
Length of arrangement	1 year
Total extra pension being purchased	£31.21
Extra pension purchased per year	£31.21
The member is paid	monthly
Member contributions per pay period	£7.01
Employer contributions per pay period	£19.76

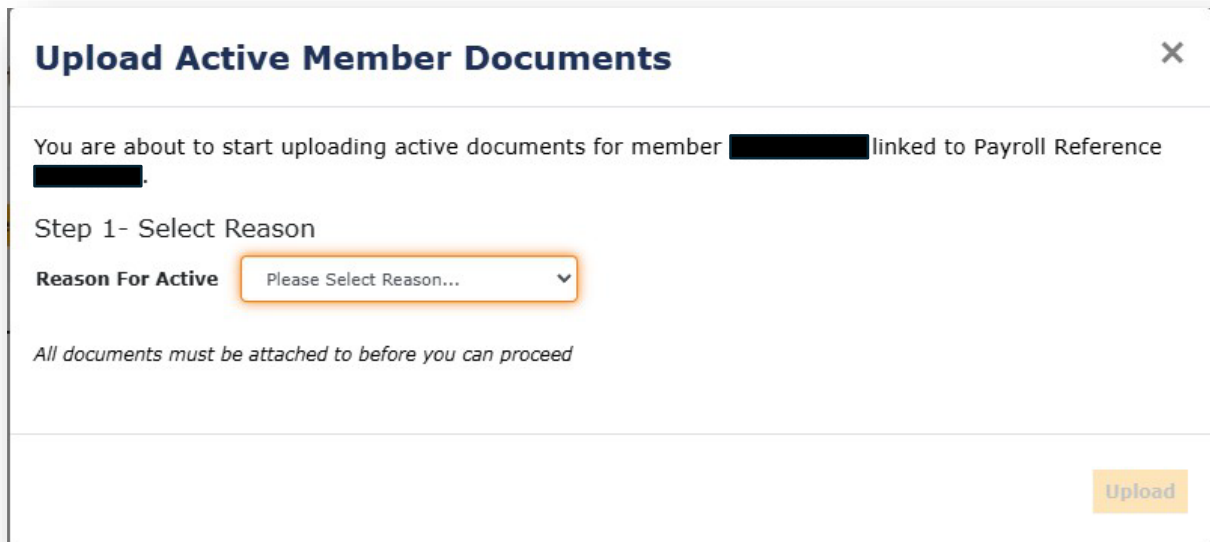
Additional information**Contact information for queries**

If you have any questions about this QAPA, please contact:

Name	Employer Contact
Phone	Employer Phone
Email	Employer email

Stage 4 – Upload of form

Upload the option and LGPS info to the member record via i-Connect. In the reason choose 'Notification of Unpaid Leave – Form SR47B' – NB. Form SR47B not required.



Upload Active Member Documents ✕

You are about to start uploading active documents for member [REDACTED] linked to Payroll Reference [REDACTED].

Step 1- Select Reason

Reason For Active

All documents must be attached to before you can proceed

Upload

Stage 5 – Submission of data via i-Connect File Upload or Online Return

When member returns from authorised unpaid leave – confirm date and reason in following i-Connect data submission

When member elects to pay lump sum or Regular contributions – increase the value of the Period and Cumulative Pensionable Pay and Employee and Employer Contributions (whether by lump sum or by regular contributions).

Contact us

If you have any questions or need help regarding LGPS changes to unpaid leave and family leave, please contact pensions.technical@norfolk.gov.uk