



Chairman: Cllr C Nicholson

Clerk: Sarah Kyle, Hill House, Walton, Brampton, CA8 2DY
www.stanwixrural.co.uk clerk@stanwixrural.co.uk Tel: 07548 981 009

4th December 2024

A meeting of Stanwix Rural Parish Council is to be held on **Tuesday 10th December at 7.30pm in Houghton Village Hall. PLEASE NOTE THE CHANGE OF DATE.** This is a public meeting and all members of the press and public are welcome to attend.

The meeting will be audio recorded for transcription purposes. A copy is available upon request from the Clerk following the meeting.

Yours faithfully

A handwritten signature in black ink, appearing to be 'S. Kyle', written over a light blue horizontal line.

Sarah Kyle

Clerk & Responsible Financial Officer

Agenda

1. Apologies for Absence

To receive written apologies and approve reasons for absence

2. Minutes of the Meeting of the Parish Council held on 13th November 2024

To resolve to authorise the Chairman to sign to approve the accuracy of the minutes

3. Declarations of Interest and Request for Dispensations

- a) The Clerk to report any requests received since the previous meeting for dispensations to speak and/or vote on any matter where a member has a disclosable pecuniary interest and to
- b) receive declarations by members of interests in respect of items on this agenda

4. Public Participation

In accordance with [Standing Orders](#) 3e – 3k, the Chairman will, at his discretion:

- a) invite members of the public to address the meeting in relation to the business to be transacted at this meeting; and
- b) receive reports from Cumberland Councillors

5. Planning Matters

5.1 To Receive Refusal Notices

24/0471 82 Longlands Road, Carlisle, CA3 9AF - Erection Of Detached 4no.Bedroom Dwelling Together With New Vehicular Access To Neighbouring Property

5.2 To Receive Updates regarding Ongoing Planning Issues:

23/0347 Land at Brunstock Lane, Houghton, Carlisle - Residential Development Consisting Of 163no. Dwellings & Associated Infrastructure

6. Administrative Matters

6.1 Financial Regulations

To resolve to adopt the updated Financial Regulations with immediate effect

6.2 Border, Fellside and North Carlisle Network Event

To receive a verbal update following the meeting

7. Consultations

To consider arrangements to determine the Council response to the following:

- Cumberland Ward Boundary Consultation
- Enabling Remote Attendance and Proxy Voting at Local Authority Meeting Consultation

8. Village Matters

8.1 Houghton / Linstock Village Green Drainage

- To receive an update with quotations currently received for the Linstock drainage issue.
- To resolve to accept quotations for investigative works at Brunstock and Houghton

8.2 Brunstock Common Land

To receive an update with the Pond and note future possible further requirements

9. Clerk's Report

To receive a verbal report detailing updates from the last meeting

10. Finance Matters

9.1 Payments

To consider the authorisation of payments as detailed in the schedule

10.2 Bank Reconciliation

To note the bank reconciliation to 30th November 2024 as detailed in the payment schedule

10.3 Grant Award Amendment 2024/25

To consider a retrospective request for a change in application criteria from Houghton Village Hall

10.4 Budget and Precept 2025/26

- To resolve to accept the budget for 2025/26
- To resolve to set the precept for 2025/26 in accordance with the recommendation

11. Councillor Matters

An opportunity for Councillors to raise issues on behalf of residents in their ward.

Note: no decisions can be made on these matters, but the Clerk may make investigations and/or they may be placed on a future agenda of the Council.

12 Date of Next Meeting

To resolve that the next meeting of the Parish Council be held on Wednesday 15th January at 7.30pm in Houghton Village Hall. *Agenda items must be submitted to the Clerk by 6th January 2025*

STANWIX RURAL PARISH COUNCIL

Minutes of a Meeting held on Wednesday 13th November 2024 at 7.30pm in the WI Hall, Linstock

PRESENT

The Chairman Cllr C Nicholson, Cllrs A Bell, B Bell, A Coles, E Leitch, C Savory, D Small and N Watson.

IN ATTENDANCE

Two members of the public. The Clerk, S Kyle.

SR 478/11/24 APOLOGIES FOR ABSENCE

Apologies for absence were received and accepted from Cllr's A Robinson and P Nedved. Apologies were also received from Cumberland Cllr J Mallinson.

SR 479/11/24 MINUTES OF THE MEETING OF THE PARISH COUNCIL HELD ON 9th OCTOBER 2024

Resolved to authorise the Chairman to sign, as a true and accurate record, the minutes of the last meeting of the Parish Council.

SR 480/11/24 REQUESTS FOR DISPENSATIONS AND DECLARATIONS OF INTEREST

No declarations of interest were made and no requests for dispensations were received.

SR 481/11/24 PUBLIC PARTICIPATION

Two members of the public were in attendance regarding SR 484/11/24.1 Houghton Green Drainage. Representations by the attending residents were made, detailing ongoing issues with drainage affecting their property. -It was confirmed by the Chairman that quotations are being sought for investigative works and further discussions will be held once the costs are confirmed. This may involve the Parish Council undertaking works as a goodwill gesture or might necessitate a request to residents for a financial contribution to enable their completion. Until the costs are known however, no progress can be made, and the matter was therefore left ongoing.

SR 482/11/24 PLANNING MATTERS

482.1 To Ratify Responses Submitted Prior to the Meeting:

24/0230 Land South of The Knells, Houghton, Carlisle, CA6 4JG - Erection Of 6no. Detached Dwellings on Former Gardens to Knells House

Resolved to ratify an additional response made confirming the Parish Council objection to the above, following circulation to all members prior to the meeting.

482.2 To Consider New Applications

24/0471 82 Longlands Road, Carlisle, CA3 9AF - Erection of Detached 4no.Bedroom Dwelling Together with New Vehicular Access to Neighbouring Property

Resolved that the Parish Council previous response to the application remains unchanged following the proposed amended roofing material and responses from statutory consultees.

24/0672 Eden Meadows, Linstock, Carlisle, CA6 4PY - Variation of Condition 2 (Approved Documents) Of Previously Approved Permission 24/0233 (Demolition Of 1no. Bungalow; Erection Of 1no. Replacement Two Storey Dwelling) For Minor Alterations to External Elevations

Cllr Watson left the room for this item only.

Resolved that the Parish Council's previous objection to the original balcony design in respect of Appn Ref 24/0233 has been overcome through the proposed use of solid plinths supporting panels of obscure glass at the ends of the balcony. It therefore now recommends determination in accordance with local and national planning policy and guidance.

482.3 Resolved to Receive Permission Notices:

24/0543 8 Beech Grove, Houghton, Carlisle, CA3 0NU - Erection of Single Storey Side and Rear Extension to Provide Additional Living Accommodation; Erection of Front and Rear Dormers to Roof to Provide 1no. Additional Bedroom at First Floor Level

24/0343 Green Acres Caravan Park, High Knells, Houghton, Carlisle, CA6 4JW - Change of Use of Agricultural Land to Form 12no. Additional Caravan Pitches & Associated Infrastructure Together with Extension to Existing Shower Block

24/0457 Greenside, Brunstock Mews, Brunstock, Carlisle, CA6 4QG - Replacement of Existing Garage Roof with New Structure Incorporating 2no. Roof Dormers Together with Creation of Bedroom Within Garage Roof Space

482.4 Updates Regarding Ongoing Issues

23/0347 Land at Brunstock Lane, Houghton, Carlisle - Residential Development Consisting Of 163no. Dwellings & Associated Infrastructure

Members were informed that the nutrient neutrality statement still remains outstanding, and progress is not anticipated prior to the February Development Control Committee. Thanks were given to Cllr Nedved for his continued assistance with monitoring the application.

SR 483/10/24 ADMINISTRATIVE MATTERS

483.1 Local Government Scheme Pay Award 2024

Resolved to agree the implementation of the Clerk & Assistant annual one-point spinal increase following successful appraisals and to resolve the implementation of the newly agreed NJC pay scales, effective from April 2024.

483.2 Emergency Plan

An update to the plan was provided, noting that good progress is being made with the draft anticipated to be circulated for approval at the January meeting. Thanks were given to Cllr's Leitch, Nedved and A Bell for their ongoing efforts.

SR 484/11/24 VILLAGE MATTERS

484.1 Houghton/Linstock Village Green Drainage

The matter was considered in public participation. Quotes are still awaited, and the matter was therefore deferred until they are received.

484.2 Felling of Brunstock Trees

Further to previous reports of felling of trees without consent in Brunstock, residents had applied for the application of Tree Protection Orders on the remaining trees. A response from Cumberland Council had been received confirming that, as the trees form part of the hedgerow, they are protected under The Hedgerow Regulations 1997 and therefore TPO's would not be required. Cumberland Council also confirmed that the affected hedgerow/verge where the trees had been felled is not within their ownership and that the householder responsible for the loss had agreed to replant 2 x 10cm girth Rowan trees to compensate for the loss within the next six weeks.

484.3 Brunstock Common Land

An invoice had been received from the contractor for which itemised details were being sought.

484.4 Tarraby Common Bench

It was reported that vandals had destroyed the above, which had been reported to the Police.

Resolved to gratefully accept a generous offer of the installation of a replacement bench from Top Notch Contractors Ltd.

484.5 Vallum Walkway

Resolved to offer sincere thanks to Mr R Macdowall for undertaking improvement works on the above for the benefit of the community.

SR 485/11/24 CLERK'S REPORT

Financial Regulations

The document will be considered at the forthcoming Finance/Risk working group.

Bus Shelter Noticeboard Relocation

This matter remains outstanding whilst waiting for a response from Cumberland Council.

Crosby Bus Shelter

No action has been taken regarding removal of the shelter to date.

Replacement Street Furniture

The installation of the new noticeboards and bench in Linstock remains outstanding.

SR 486/11/24 HIGHWAYS MATTERS

486.1 Speed indication Device

The half-yearly data report had been circulated alongside the agenda. It was noted that fewer vehicles are travelling south to north than north to south and that monthly figures are similar, with August figures lower, coinciding with school holidays. It was also confirmed that average speeds are slightly higher at weekends, although similar month by month and significantly lower than before deployment of the speed indicator device. The highest speeds are 60 mph south to north and 65 mph north to south, with lowest speeds (10-20 mph) consisting of deliveries/vehicles turning in & out of drives. It was also reported that a casual observation of

the speed sign shows that most vehicles that are speeding as they approach do slow down, but not necessarily to thirty mph.

486.2 Cumberland Council (Footpath No 132015 Parish of Stanwix Rural) Public Path Diversion and Definitive Map and Statement Modification Order 2024 & Definitive Map and Statement Modification Order (No 5) 2024

The above documentation had been received and was noted. It was confirmed that the ongoing three-year process would result in Cumberland Council assuming maintenance responsibilities for the right of way.

SR 487/10/24 FINANCE MATTERS

487.1 Receipts

Resolved to note the receipt of income from Cumberland Council (£1500 grant) and Unity Bank (£551.35 interest).

487.2 Payments

Resolved to authorise the payment of invoices below:

| Payee | Details | Gross Amount |
|------------------|------------------|---------------------|
| Sarah Kyle | November Salary | £ 1,700.62 |
| HMRC | PAYE November | £ 396.59 |
| NEST | Pension November | £ 136.61 |
| A Kyle | November Salary | £ 396.60 |
| Unity Bank | Monthly charge | £ 23.40 |
| Moore | Audit | £ 378.00 |
| C Nicholson | Reimbursements | £ 36.29 |
| Linstock WI Hall | Rental | £ 70.00 |
| | | £ 3,138.11 |

487.3 Bank Reconciliation

Resolved to note the bank reconciliation on 31st October 2024:

| | |
|----------------------------|--------------------|
| Balance at 01.04.2024 | £ 54,817.42 |
| Receipts to 31.10.24 | £ 51,128.63 |
| | £ 105,946.05 |
| | |
| Expenditure to 31.10.24 | £ 30,821.07 |
| | |
| Cash book balance 31.10.24 | £ 75,124.98 |

SR 488/11/24 COUNCILLOR MATTERS

Cllr Bell reported required maintenance of the track on the small Green in Linstock; this is to be investigated and brought to a future meeting.

Cllr Coles reported ongoing works to the drainage connections at Eden Gate.

Cllr Nicholson reported concerns over rodents in Brunstock; the matter will be taken forward to the December meeting.

SR 489/11/24 DATE OF NEXT MEETING

Resolved that the next meeting of the Parish Council be held on Wednesday 11th December at 7.30pm in Houghton Village Hall. Agenda items must be submitted by 2nd December 2024.

Two members of the public left the meeting at 8.12pm.

Exclusion of Press & Public - Part B Item

The following item is considered confidential and the exclusion of members of the public or press as permitted under the Local Government Act 1972 is necessary.

SR 490/11/24 Grounds Maintenance Contract

Consideration was given to the renewal of the ground's maintenance contract for 2025.

Resolved that a further 12-month contract be issued under the conditions that the schedule must be adhered to.

There being no further business the meeting was closed at 8.27pm.

STANWIX RURAL PARISH 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. Cheque payments | 10 |
| 9. Payment cards..... | 11 |
| 10. Petty Cash | 11 |
| 11. Payment of salaries and allowances..... | 11 |
| 12. Loans and investments | 12 |
| 13. Income..... | 12 |
| 14. Payments under contracts for building or other construction works | 13 |
| 15. Stores and equipment | 13 |
| 16. Assets, properties and estates..... | 13 |
| 17. Insurance | 14 |
| 18. [Charities]..... | 17 |
| 19. Suspension and revision of Financial Regulations | 14 |
| Appendix 1 - Tender process..... | 15 |

These Financial Regulations were adopted by the council at its meeting held on 10 December 2024.

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) 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 Clerk has been appointed as RFO and these regulations apply accordingly. 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 single commitment in excess of £5,000; and

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 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 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.
- 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 signed by the Clerk and the Chair of the Council. The RFO will inform committees of any salary implications before they consider their draft their budgets.

4.3. No later than November each year, the RFO shall prepare a draft budget with detailed estimates of all receipts and payments/income and expenditure for the following financial year {along with a forecast 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. The draft budget and forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the finance working group and a recommendation made to the full council.

- 4.6. 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 end of January for the ensuing financial year.
- 4.7. **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 and must disclose at the start of the meeting that Section 106 applies to them.**
- 4.8. 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.
- 4.9. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.10. 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 Public Contracts Regulations 2015 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 6.12) 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 Legislation¹ regarding the advertising of contract opportunities and the publication of notices about the award of contracts.**

¹ The Regulations require councils to use the Contracts Finder website if they advertise contract opportunities and also to publicise the award of contracts over £30,000 including VAT, regardless of whether they were advertised.

- 5.8. For contracts greater than £5,000 excluding VAT the Clerk shall seek at least 3 fixed-price quotes;
- 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 shall seek to achieve value for money.
- 5.11. **Contracts must not be split into smaller lots 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 (iv) below:
- i. specialist services, such as legal professionals acting in disputes;
 - ii. repairs to, or parts for, existing machinery or equipment;
 - iii. works, goods or services that constitute an extension of an existing contract;
 - iv. 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. 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 £500 excluding VAT.
 - the Clerk, in consultation with the Chair of the Council for any items below £2,000 excluding VAT.
 - the council for all items over £2,000;
- 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 unless instructed to do so in advance by a resolution of the council 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 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 £2,000 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 £250 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.
- 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 Unity Bank. 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, 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 a delegated decision by an officer, unless the council resolves to use a different payment method.
- 6.6. For each financial year the RFO may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the council may authorise in advance for the year.
- 6.7. A copy of this schedule of regular payments shall be signed by two members on each and every occasion when payment is made - to reduce the risk of duplicate payments.
- 6.8. A list of such payments shall be reported to the next appropriate meeting of the council for information only.

6.9. The Clerk and RFO shall have delegated authority to authorise payments in the following circumstances:

- i. any payments of up to £500 excluding VAT, within an agreed budget.
- ii. payments of up to £2,000 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 then 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.
- iv. Fund transfers within the councils banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council.

6.10. The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council. The council shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that 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 4 councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process.

7.2. All authorised signatories 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 shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent by email to two authorised signatories.

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

7.6. Two councillors who are authorised signatories shall check the payment details against the invoices before approving each payment using the online banking system.

- 7.7. Evidence shall be retained showing which members approved the payment online and a printout of the transaction confirming that the payment has been made shall be appended to the invoice for audit purposes.
- 7.8. A full list of all payments made in a month shall be provided to the next council meeting and appended to the minutes.
- 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. The approval of the use of each variable direct debit shall be reviewed by the council 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 online by two authorised bank signatories, evidence is retained 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 online by two 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 the council at least every two years.
- 7.12. Account details for suppliers may only be changed upon written notification by the supplier verified by two of the Clerk and 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 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 on any computer used for council banking.

8. Cheque payments

- 8.1. Cheques or orders for payment in accordance with a resolution or delegated decision shall be signed by two members.
- 8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.
- 8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.
- 8.4. Cheques or orders for payment shall not normally be presented for signature other than at, or immediately before or after a council meeting. Any signatures obtained

away from council meetings shall be reported to the council at the next convenient meeting.

9. Payment cards

- 9.1. Any Debit Card issued for use will be specifically restricted to the Clerk and the RFO and will also be restricted to a single transaction maximum value of £500 unless authorised by council or finance committee in writing before any order is placed.
- 9.2. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the council. Transactions and purchases made will be reported to the council and authority for topping-up shall be at the discretion of the council.
- 9.3. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk and any balance shall be paid in full each month.
- 9.4. Personal credit or debit cards of members or staff shall not be used except for expenses of up to £250 including VAT, incurred in accordance with council policy.

10. Petty Cash

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

11. Payment of salaries and allowances

- 11.1. **As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**
- 11.2. **Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**
- 11.3. Salary rates 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.
- 11.4. 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.
- 11.5. 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.
- 11.6. 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 council to ensure that the correct payments have been made.
- 11.7. 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.
- 11.8. Before employing interim staff, the council must consider a full business case.

12. Loans and investments

- 12.1. 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.
- 12.2. 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.
- 12.3. 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.
- 12.4. All investment of money under the control of the council shall be in the name of the council.
- 12.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 12.6. 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.

13. Income

- 13.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 13.2. 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.
- 13.3. 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.
- 13.4. 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.
- 13.5. Personal cheques shall not be cashed out of money held on behalf of the council.
- 13.6. Any repayment claim under section 33 of the VAT Act 1994 shall be made quarterly where the claim exceeds £100 and at least annually at the end of the financial year.
- 13.7. Where significant sums of cash are regularly received by the council, the RFO shall ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control record such as ticket

issues, and that appropriate care is taken for the security and safety of individuals banking such cash.

14. Payments under contracts for building or other construction works

14.1. 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.

14.2. 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.

15. Stores and equipment

15.1. The Clerk shall be responsible for the care and custody of stores and equipment.

15.2. 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.

15.3. Stocks shall be kept at the minimum levels consistent with operational requirements.

15.4. The RFO shall be responsible for periodic checks of stocks and stores, at least annually.

16. Assets, properties and estates

16.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.

16.2. 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.

16.3. 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.

16.4. 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.

17. Insurance

17.1. 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.

17.2. 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.

17.3. 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.

17.4. 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.

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 5.6 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.

Schedule of Payments to be Authorised 10th December 2024

| Payee | Details | Method | Gross Amount |
|-------------------------|------------------------------------|---------------|---------------------|
| Sarah Kyle | December Salary | BACS | £ 1,365.56 |
| HMRC | PAYE December | BACS | £ 176.25 |
| NEST | Pension December | DD | £ 99.70 |
| A Kyle | December Salary | BACS | £ 249.00 |
| Unity Bank | Monthly charge | DD | £ 12.00 |
| Lakeland Landscapes Ltd | Brunstock Pond | BACS | £ 4,417.92 |
| | | | £ 6,320.43 |
| Bank Reconciliation | | | |
| Cash Book | Balance at 01.04.2024 | | £ 54,817.42 |
| | Receipts to 30.11.24 | | £ 51,128.63 |
| | | | <u>£ 105,946.05</u> |
| | Expenditure to 30.11.24 | | <u>£ 33,527.49</u> |
| | Cash book balance 30.11.24 | | £ 72,418.56 |
| Represented by: | Current A/C (Unity) | | £ 2,621.21 |
| | Savings A/C (Unity) | | £ 68,792.20 |
| | Balance at bank 30.11.24 | | <u>£ 71,413.41</u> |
| | plus cheques still to be deposited | | £ 1,005.15 |
| | less payments still to be made | | £ - |
| | | | £ 72,418.56 |

REPORT TO STANWIX RURAL PARISH COUNCIL

Date of Meeting: 10 December 2024
Title: Budget – 2025 / 2026
Report of: Finance/Risk Working Group and The Clerk

SUMMARY:

To consider the remaining income and expenditure for 2024/25 and to consider the setting of the level of precept for 2025/26.

REPORT:

Over the past few years, the Council has successfully managed to maintain the precept level to support residents. Indeed, at the beginning of this calendar year this appeared to be possible again going forward into 2025/26. The Council were successfully managing increasing costs and had a programme of street furniture maintenance planned, with the replacement of noticeboards and benches as a priority. Even with a necessary contribution towards the proposed Linstock play area refurbishment, it appeared that maintaining the precept for another year was eminently possible.

However, over the last few months, a significant issue has come to the fore. Drainage issues on Houghton Village Green, Brunstock Common, Linstock Village Green and Crosby play area have either arisen or intensified. Quotations have already been sought for either investigative or restorative works and these are set to impact the Council severely over the next twelve to eighteen months. This will inevitably and unfortunately now lead the Council to have to make some very difficult financial decisions. The following report will outline these, detailing expected expenditure and income for the remainder of this Council year and outline potential options for 2025/26.

The Council has a number of large items of expenditure planned prior to the financial year end. Expenditure still to be incurred is estimated at £27,066 and includes:

- Routine administrative costs, such as expenditure on the Clerk and Assistant, administration, stationery, and the internal audit.
- The spending of the remaining grants budget as agreed.
- The final balance for the refurbishment to the Brunstock pond.
- Drainage works necessary in Linstock for rectification, as well as investigative works in Brunstock, Crosby and Houghton. Quotations have been obtained for Brunstock and Houghton whilst an estimate has been made for the Crosby inspection.
- Routine maintenance including the installation of already purchased boards, benches and routine hedge cutting.
- Provision has also been made for the return of the Houghton Wildlife Group funds.

Expenditure in 2024/25 is therefore estimated currently to be £60,621. Income expected will be a VAT repayment along with some bank interest.

At present, based upon information available to date, it is estimated that we are likely to hold approximately £49,363 in reserves at the end of March 2025. As noted in previous years, the external auditor recommends that the level of reserves held are equal to 3-12 months gross expenditure, i.e. (based on 2023/24 actual spend) between £12,533 and £50,132. The Council is therefore anticipated to hold reserves that are towards the higher end of these limits. However it has always been determined as being essential to keep reserves at the absolute minimum of £40,000. In a repeat of comments made for the last two years, the Council is therefore really left in a position where its reserves are now unable to be used asides from emergency expenditure and income must therefore be adequate for any planned expenditure going forward. Thus, due to the impending potential drainage works required in Linstock, Houghton, Brunstock and Crosby, the Council finds itself in a position where both taxes will need to increase as well as non-essential spending decrease, in order to maintain reserves at the agreed level.

Budget 2025/26

The Council is required to set its budget and determine the precept and submit to Cumberland Council by 10th January. The precept will therefore need to be determined at the December meeting. Adjustments to the budget for 2025/26, recommended by the Clerk, are outlined below.

Parish Council Services

Services form the bulk of the projected expenditure in 2025.

- The grass cutting budget has been maintained as the contract is expected to be adhered to this year. If this occurs, additional provision for hedge and tree cutting will be required to be made from the maintenance budget.
- The maintenance budget has been substantially increased. The bulk of the expenditure is anticipated to be required for drainage works as previously mentioned. A conservative estimate of £10,000 for works to TWO areas is made. Works to a third area (as yet to be determined between Crosby, Brunstock and Houghton) will need to be deferred until 2026.
- No provision is made for replacement bench or noticeboards – these will need to be deferred until a later year or purchased if drainage works are not required.
- Provision is also made for the annual tree inspection with a nominal sum for urgent (category one) works that would need to be undertaken immediately. This has been estimated at £700 for the inspection and £500 for works.
- It is noted that an additional £500 is budgeted for hedge cutting and any additional tree works required as normal maintenance, or for minor play area refurbishments required.

Projects

The project budget appears large, however this is inclusive of a potential spend on the Linstock Play equipment, which is offset by a large (£15,000) grants income expected and grant money already in the bank (£1,500).

| | |
|--------------------------|-----------------------|
| • Linstock Play Area | £20,600 |
| • Community Plan schemes | £1,500 |
| • Rural Play Scheme | £1,100 |
| | <u>£23,200</u> |

The summer play scheme budget has again been retained as this provides tangible benefit to residents; consideration should also be given to the hosting of one day at Linstock to coincide with the new play equipment opening (if realised).

The Community Plan budget is required to support any other project in the parish and could contribute towards a number of areas, including maintenance or grant support.

Administrative Budget

Notable changes to the administrative budget are detailed below:

- Clerks Gross Salary and Admin Assistant Salary have been increased to accommodate a probable increase in NJC scales.
- National Insurance rate increases made by the current Government in the last budget will substantially impact the Council therefore adequate provision has been made for these.
- The admin and equipment budget has been increased to accommodate the potential essential purchase of a Parish Council laptop. The PC computer is now over five years old and due to anticipated changes in legislation, a laptop will be required to facilitate hybrid meetings going forward. Should legislation not be implemented in the forthcoming year, this will be deferred until 2026/27.
- The subscription budget has been increased due to the number of ongoing software requirements to effectively operate which are now paid as an annual licence.

Grants

It is noted that an approx. amount of £1,145 has been noted for Linstock, further to their application for new windows in 2024/25. This amount is expected to increase given the lapse of twelve months since quotation. Irrespective of this, it is proposed that for this year, the grant budget is capped at £2,500. This reduction in funds will have severe impacts for community groups as it is suggested that the funds are made available only for capital schemes that demonstrate evidence of sustainability and, where applicable, energy efficiency benefits. No events budget is allocated. Proposed updated grant criteria reflecting these changes are attached. It is recommended that regular applicants to the grant scheme are notified of these changes immediately, and will be signposted to alternative funders who may be able to support them in the forthcoming year.

It is acknowledged that an option could be to *vire* an additional sum from the maintenance budget if a budgetary review is undertaken in the autumn if expenditure on drainage or other maintenance/services is not as high as anticipated. This could lead to a second round of grants being made available; the criteria for these can be considered in due course should the budget allow.

Income

The only guaranteed income source is the precept. VAT returns are made regularly, although the figure is contingent upon expenditure incurred. Any other income achieved will be through grant income for specific projects, not yet applied for although this cannot be relied upon in the current financial climate. Bank interest has been healthier recently although this could be reduced in the forthcoming year and will be naturally declining due to the reducing bank reserves. A large grant has been budgeted for to pay for the Linstock play area refurbishments.

Level of Precept Required

If the Council agree with the budget decisions above, then expenditure will be approximately £77,134. The precept last year was £46,500. Even with reduced spending, it is suggested that a freeze on the precept is not achievable. It is stressed to members that, if reserves are to be maintained at a minimum of £40,000, an increase in precept is required. It is therefore suggested that the precept be increased to £51,150.

ACTION:

The Council group is asked to consider the above budget the following recommendations of the Finance/Risk group:

- To accept the proposed budget for 2025/26
- To agree to increase the precept to £51,150 for the Council year 2025/26.

| EXPENDITURE | | Budget | | | | | | | | | | | | |
|------------------------------------|-----------------|-----------------|--------------------|--------------------|-------------------|-------------------|-------------------|--------------------|-------------------|-------------------|-------------------|--------------------|--------------------|--|
| Administration | 2025/26 | 2024/25 | 1st Quarter | 2nd Quarter | Oct | Nov | Dec | 3rd Quarter | Jan | Feb | Mar | 4th Quarter | Total Estimated | |
| Employers Gross Salary | £ 21,642 | £ 20,475 | £ 4,790.64 | £ 4,790.64 | £ 1,596.88 | £ 2,374.16 | £ 1,673.28 | £ 5,644.32 | £ 1,673.28 | £ 1,673.28 | £ 1,673.28 | £ 5,019.84 | £ 20,245.44 | |
| Employers NI Contributions | £ 2,008 | £ 1,155 | £ 240.33 | £ 240.33 | £ 80.11 | £ 164.71 | £ 91.22 | £ 336.04 | £ 91.22 | £ 91.22 | £ 91.22 | £ 273.66 | £ 1,090.36 | |
| Employers Pension Contributions | £ 552 | £ 525 | £ 120.45 | £ 120.45 | £ 40.15 | £ 58.55 | £ 45.72 | £ 144.42 | £ 45.72 | £ 45.72 | £ 45.72 | £ 137.16 | £ 522.48 | |
| Reimbursements | £ 660 | £ 700 | £ 114.90 | £ 100.20 | £ 53.10 | £ 97.00 | £ 55.00 | £ 205.10 | £ 55.00 | £ 55.00 | £ 55.00 | £ 165.00 | £ 585.20 | |
| Postages | £ 10 | | £ - | £ - | | | | £ - | | | | £ - | £ - | |
| Audit - Commission | £ 315 | £ 315 | £ - | £ - | | £ 315.00 | | £ 315.00 | | | | £ - | £ 315.00 | |
| Audit - Internal | £ 200 | £ 200 | £ - | £ 100.00 | | | | £ - | | | £ 100.00 | £ 100.00 | £ 200.00 | |
| Telephone | £ 72 | £ 72 | £ 12.00 | £ 24.00 | | £ 6.00 | £ 6.00 | £ 12.00 | £ 6.00 | £ 6.00 | £ 12.00 | £ 24.00 | £ 72.00 | |
| Insurances - Council | £ 975 | £ 975 | £ 929.33 | £ - | | | | £ - | | | | £ - | £ 929.33 | |
| Subscriptions | £ 1,300 | £ 750 | £ 1,071.96 | £ - | | | | £ - | | £ 198.72 | | £ 198.72 | £ 1,270.68 | |
| Training | £ 120 | £ 120 | £ - | £ - | | | | £ - | | | | £ - | £ - | |
| Website hosting and maintenance | £ 90 | £ 90 | £ - | £ 20.00 | | | | £ - | | £ 70.00 | | £ 70.00 | £ 90.00 | |
| Misc Admin & Stationary | £ 1,450 | £ 1,000 | £ 353.50 | £ 402.00 | | £ 23.40 | | £ 23.40 | £ 110.00 | | | £ 110.00 | £ 888.90 | |
| Contingency | £ - | £ - | £ - | £ - | | | £ - | £ - | | | | £ - | £ - | |
| Grants | | | £ - | £ - | | | | £ - | | | | £ - | £ - | |
| Section 137 - Other Bodies | | £ 1,000 | £ - | £ 2,300.00 | | | | £ - | | | | £ - | £ 2,300.00 | |
| Grants to other organisations | £ 2,500 | £ 3,900 | £ 500.00 | £ 1,500.00 | | | | £ - | | | £ 800.00 | £ 800.00 | £ 2,800.00 | |
| Crosby Magazine grant | | £ 100 | £ - | £ - | | | | £ - | | | £ 100.00 | £ 100.00 | £ 100.00 | |
| Village Fairs | | £ 1,000 | £ 500.00 | £ - | | | £ 400.00 | £ 400.00 | | | | | £ 900.00 | |
| Repayment of Grants | £ - | £ - | £ - | £ - | | | £ - | £ - | | | | £ - | £ - | |
| Parish Council Services | | | £ - | £ - | | | | £ - | | | | £ - | £ - | |
| Grass cutting & Greens Maint. | £ 9,500 | £ 9,500 | £ - | £ 2,015.00 | | | £ 900.00 | £ 900.00 | | | | £ - | £ 2,915.00 | |
| Maintenance of Assets | £ 11,700 | £ 4,000 | £ 85.95 | £ 2,807.30 | | £ 30.24 | £ 2,190.00 | £ 2,220.24 | £ 7,525.00 | £ 1,230.00 | | £ 8,755.00 | £ 13,868.49 | |
| Playground Inspections | £ 840 | £ 840 | £ - | £ 195.00 | | | £ 195.00 | £ 195.00 | | | £ 195.00 | £ 195.00 | £ 585.00 | |
| Emergency Planning | £ - | £ - | £ - | £ - | | | £ - | £ - | | | | £ - | £ - | |
| Projects | | | £ - | £ - | | | | £ - | | | | £ - | £ - | |
| Allocated projects brought forward | £ - | £ - | £ - | £ - | | | | £ - | | | | £ - | £ - | |
| Parish Plan Projects | £ 22,100 | £ 3,000 | £ 212.92 | £ 2,431.93 | | | £ 3,681.60 | £ 3,681.60 | | | | £ - | £ 6,326.45 | |
| SPAA Summer Scheme | £ 1,100 | £ 1,100 | £ - | £ - | £ 830.00 | | | £ 830.00 | | | | £ - | £ 830.00 | |
| Houghton Fair | £ - | | £ - | £ - | | | | £ - | | | | £ - | £ - | |
| Contingency Project | £ - | £ - | £ - | £ - | | | | £ - | | | | £ - | £ - | |
| Houghton Wildlife Group | £ - | | | | | | | £ 1,880.00 | | | £ 1,880.00 | £ 1,880.00 | £ 1,880.00 | |
| VAT (To be reclaimed) | £ - | | £ 48.35 | £ 1,720.17 | | 69.05 | | £ 69.05 | | | | £ - | £ 1,837.57 | |
| TOTAL EXPENDITURE | £ 77,134 | £ 50,817 | £ 9,049.72 | £ 18,767.02 | £ 2,600.24 | £ 3,138.11 | £ 9,237.82 | £ 14,976.17 | £ 9,506.22 | £ 3,369.94 | £ 4,952.22 | £ 17,828.38 | £ 60,621.29 | |
| INCOME | | | | | | | | £ - | | | | £ - | | |
| Precept | £ 51,150 | £ 46,500 | £ 46,500.00 | £ - | | | | £ - | | | | £ - | £ 46,500.00 | |
| Grants | 15000 | - | £ 2,000.00 | £ - | | £ 1,500.00 | | £ 1,500.00 | | | | £ - | £ 3,500.00 | |
| Bank Interest | 1800 | - | £ - | £ 577.28 | £ 551.35 | | | £ 551.35 | £ 520.00 | | | £ 520.00 | £ 1,648.63 | |
| CPCA Grants to be repaid | | - | £ - | £ - | | | | £ - | | | | £ - | £ - | |
| VAT (reclaimed) | | - | £ - | £ - | | | | £ - | | | | £ - | £ - | |
| Misc Other Income | | £ 30 | £ - | £ - | | | | £ - | | | £ 3,518.20 | £ 3,518.20 | £ 3,518.20 | |
| TOTAL INCOME | £ 67,950 | £ 46,530 | £ 48,500.00 | £ 577.28 | £ 551.35 | £ 1,500.00 | £ - | £ 2,051.35 | £ 520.00 | £ - | £ 3,518.20 | £ 4,038.20 | £ 55,166.83 | |

| | Estimated 31 March 2025 | | Estimated 31 March 2026 |
|-------------------------------|-------------------------|---|-------------------------|
| b/f 1 April 2024 | £ 54,817 | £ | 49,362.96 |
| Est income to 31 March | £ 55,167 | £ | 67,950.00 |
| Est exp to 31 March | £ 60,621 | £ | 77,134.00 |
| Est Balance 31 March | £ 49,363 | £ | 40,178.96 |

STANWIX RURAL PARISH COUNCIL

GUIDANCE NOTES 2025/26

APPLICATIONS BY COMMUNITY & VOLUNTARY ORGANISATIONS FOR PARISH COUNCIL GRANTS

1. The Council will only aid organisations involved in activities that are intended to benefit residents of the parish in the long(er) term, and/or improve community cohesion.
2. Grants will be a contribution towards capital schemes only, i.e. one-off projects. Applicants will be expected to demonstrate evidence of the sustainability and, where applicable the energy efficiency benefits, of their project.
3. **Revenue costs, i.e. recurring or maintenance costs are not eligible for funding.**
4. The Council expects that applicants will make a 20 percent contribution to the overall proposed expenditure. In-kind contributions may be considered, e.g. volunteer time, calculated at the current national minimum wage.
5. Grants may be capped at the Council's discretion.
6. Each application will be assessed on individual merit and will be considered alongside other applications.
7. All sections of the form **must** be completed and contain a copy of the organisation's latest accounts and recent bank statement. When this information is not provided alongside the application form, the Council reserve the right to reject the application, or defer a decision to a later meeting.
8. Written quotations for all elements of a project **must** be provided alongside the application form. If quotations are not provided alongside the application form, the Council reserves the right to reject an application, or defer a decision to a later meeting.
9. Grant applications cannot be made retrospectively.
10. Grants cannot be carried forward to the following financial year without prior written permission of the Council.

11. Groups that have outstanding grant claims or part-grant claims may not be eligible to apply for another grant until the previous year's applications are completed (unless in exceptional circumstances where prior Council approval has been given).
12. A successful applicant is required to submit copies of receipted invoices for expenditure for which the grant was awarded. Payment shall only be made on submission of invoices and subsequent Council approval, unless in exceptional circumstances.
13. In accordance with point 11, claims for expenditure should be made promptly once expenditure is completed. Where a grant is awarded for an event on a specified date, claims should be made within six weeks of this.
14. The Council reserves the right to proportionately reduce any grant payment where final project costs have not totalled the previously provided written estimates.
15. Part-claims for larger projects will only be accepted where it can be clearly shown that expenditure remains in line the written estimates or the payment will be reduced proportionately until supporting evidence can be provided (refer to item 12).
16. Applications received after the closing deadline will not be considered.
17. The Council's decision is final in all matters relating to any grant application or award thereof.