

HORLEY TOWN COUNCIL

Joan Walsh
Town Clerk
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AGENDA

ORDINARY MEETING OF HORLEY TOWN COUNCIL

Date / Time: Tuesday, 20 June 2023 at 7.30 pm

Venue: Horley Town Council offices, Albert Rooms, 92 Albert Road, Horley RH6 7HZ

SENT BY EMAIL TO ALL MEMBERS OF THE COUNCIL

Dear Councillors

You are hereby respectfully summoned to attend an **ORDINARY MEETING of HORLEY TOWN COUNCIL** to be held on Tuesday, 20 June 2023, 7:30 pm, at the Albert Rooms, 92 Albert Road, Horley RH6 7HZ. The Agenda for the meeting is attached to this Summons.

Yours sincerely

Joan Walsh
Town Clerk

Members' Apologies:

If required, a Member must submit their apologies for this meeting by sending an email to: town.clerk@horleytown.com or by telephoning the office on 01293 784765, by no later than noon on the day of the meeting.

Public Forum:

Members of the Public and Press are welcome to attend this meeting in person or may join it remotely by requesting a Zoom link by email to: town.clerk@horleytown.com or by telephoning the office on 01293 784765, by no later than noon on the day before the meeting is due to be held.

Public and Press attendees are invited to put questions or draw relevant matters to the Council's attention and are permitted to speak once only and for five minutes maximum in respect of a business item on the agenda, at the discretion of the Chairman. If it appears that the number of speakers is likely to unreasonably delay the disposal of business items on the agenda, the Chairman may direct that a question or comment is submitted in writing which shall be answered in due course.

HORLEY TOWN COUNCIL

An Ordinary Meeting of Horley Town Council will be held at the Albert Rooms,

Albert Road, Horley on Tuesday, 20 June 2023, at 7.30 pm

All correspondence and papers referred to in the public part of the agenda are available to view in the Town Council Offices during normal office hours or on the website

AGENDA

1 Apologies and Reasons for Absence.

To receive apologies and reasons for absence.

2 Disclosable Pecuniary Interests and Non-Pecuniary Interests

To receive any declarations of interest in relation to any items included on this agenda.

3 Public Forum

4 Minutes

To approve the Minutes of the Annual Council Meeting held on [16 May 2023](#).

5 Full Council Updates

6 Committee Reports

To receive the Minutes of the meetings of the following Committees:

Planning & Development Committee held on [14 February 2023](#), and [14 March 2023](#)

To receive the Draft Minutes of the meetings of the following Committees:

- i) Leisure and Amenities Committee held on [25 April 2023](#)
- ii) Planning & Development Committee held on [18 April 2023](#)

7 Council Chairman's Report

To receive a report of any events attended by the Chairman or representative since the Full Council meeting held on 7 March 2023 (**attached**).

8 Annual Audit for the Year Ending 31 March 2023

- i) To approve the unaudited Balance Sheet and Reserve Analysis as of 31 March 2023 (**attached**).
- ii) To approve the Annual Governance Statement 2022/23 (Section 1) (**attached**).
- iii) To approve the Accounting Statement 2022/23 (Section 2) (**attached**) and the Annual Internal Audit Report (**attached**).

9 Internal Audit Matters

- i) Internal Audit 2022/23 - To receive the Final Report from the Internal Auditor and responses from the Town Clerk/RFO, as necessary.
- ii) To note amendments required to the Final Regulations in light of the Internal Auditor's report.
- iii) To receive the Councillors' Audit Certificates for January, February, and March 2023. (attached)
- iv) To approve the financial reports, including bank reconciliations and summary of receipts and payments, up to 31 March 2023.
- v) To agree the Councillor Audit Rota for 2023/24 (attached).

10 Borough, County Council and Other Updates

- i) **SCC/RBBC/HTC Joint Council meetings 2023/24** - To note meetings for the Municipal Year will convene on 21 July 2023 at the Town Council offices.
- ii) **RBBC/HTC Liaison meetings Meeting 2023/24** – To note information received from the Borough Council concerning the format future meetings (first meeting date to be confirmed).
- iii) To receive an update on any other matters.

11 Community Foundation for Surrey - Horley Edmonds Fund

- i) To consider recommendations made by the Trustees of the Community Foundation for Surrey (CFS) regarding the Horley Edmonds Endowment Fund following a market review on investments (letter and briefing attached) and to agree a response.
- ii) To receive an update on any other matters.

To: Cllrs Avery, Baird, Baker, Beech, Barlow, Blacker, Burnham, Chester, Easterbrook, Fagan, George, Hudson, Hughes, Marr, Marshall, Saunders, Turner, Wotton

12 Members' Allowances for the Council Term 2023/24

To receive the [report of the Parish Remuneration Panel on Members' Allowances](#) and consider the recommendation to retain the current Horley Town Council Members' Allowances Scheme
To adopt the [Members' Allowances Scheme for the Council](#) term 2023-2027

13 Surrey Association of Local Councils (SALC) & National Association of Local Councils (NALC)

- i) **NALC & SALC Annual Membership** – To ratify payment of £1,511.85 to NALC and £1,750.00 to SALC (Total £3,261.85) for annual subscriptions made by the Town Council to the national and county associations.
- ii) **SALC Community Infrastructure Levy (CIL) Survey** – To ratify the Town Council's response to the fact-finding information contained in the questionnaire to ascertain how widespread the issue of local councils accessing funding through principal authorities has resulted. (attached)
- iii) To note any other updates received.

14 Town Council Commercial Combined Insurance Renewal 2023/24

- i) To receive an update the Town Council's Combined Renewal Insurance Review and market evaluation subsequently carried out by insurance brokers, James Hallam Council Guard.
- ii) To ratify the annual Combined Insurance Premium from Aviva, in the total sum of **£11,989.16** (including IPT and administration charge).
- iii) To ratify the annual Personal Accident Premium from Aviva, in the total sum of **£437.69** (including IPT and administration charge).
- iv) To ratify the Town Council's separate annual Cyber Protection Policy for 2022/23 in the total sum of **£473.00** (including IPT and administration charge).

15 Michael Crescent Centenary Park - Demolition Project (Phase 1)

- i) To receive a briefing report on the first phase of the project and to consider the recommendations to appoint a contractor to demolish to former scout hut building from the three bids received. (attached)
- ii) To receive an update on any other matters.

16 'Café In The Park' Tenancy, Horley Recreation Ground – Annual Rent Review

To consider the Annual Rent Review of the tenancy and inflationary increase.

17 Council Policies

To consider the revised draft Equality and Diversity Policy for approval and adoption by the Town Council. (attached)

18 Pride Month (dedicated to celebrating the LGBTQ+ community)

To consider for approval a draft Statement from HTC to demonstrate its commitment in supporting local LGBTQ+ residents and to how the Town Council might provide further support.

19 Local Government Boundary Commission for England (LGBCE): Electoral Review of Surrey

To ratify the Town Council's response (attached) to the second phase of the boundary review on division arrangements.

20 Outside Bodies

To receive any updates from Town Council representatives on the following outside bodies:

- i) RBBC Borough Standards Committee
- ii) Horley Community Partnership
- iii) Royal British Legion

21 Communications Received

22 Diary Dates

23 Items for Future Consideration

To note urgent business for inclusion on future agenda.

24 Press Release

To agree items for inclusion.

25

Exclusion of Public and Press

“In view of the special or confidential nature of the business about to be transacted, it is advisable in the public interest that the press and public be excluded and that they be instructed to withdraw.”

26

Staffing Matters

CONFIDENTIAL

- i) To receive a report of the Staff Committee meeting, held on 30 March 2023.
- iii) Salary Review 2023/24 - To approve the recommendations of the Staff Committee.



Signed: Town Clerk, 15 June 2023

Date of Next Meeting – 25 July 2023

List of Mayoral Events 16 May – 19 June 2023

Date	Event	Location
14 June	Surrey Civic Network Attend by Deputy Mayor Cllr Tom Turner	Reigate
17 June	Horley Carnival	Horley

Detailed Balance Sheet - Excluding Stock Movement

Month 12 Date 31/03/2023

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<u>Current Assets</u>		
100	Debtors	3,319	
105	VAT Control Ac	6,256	
110	Prepayments	(42)	
150	Allotments - debtors	48	
200	HSBC Current 51219138	49,066	
205	HSBC Deposit 01219154	251,575	
210	HSBC Payroll 81345788	915	
215	Nationwide Intl 90036306	23,240	
220	FairFX Bank Debit Card	1,736	
225	Handelsbanken 50044859	98,504	
	Total Current Assets		434,618
	<u>Current Liabilities</u>		
500	Creditors	10,247	
505	Mayors Charity	873	
510	Accruals	3,912	
560	Receipts in Advance	2,265	
565	Holding Deposits	400	
566	Damage Deposits	1,400	
	Total Current Liabilities		19,098
	Net Current Assets		415,520
	Total Assets less Current Liabilities		415,520
	<u>Represented by :-</u>		
300	Current Year Fund	33,580	
310	General Reserves	238,890	
320	EMR -CIL	59,493	
321	EMR - Election Contingency	20,000	
322	EMR - Parks and Playgrounds	43,560	
325	EMR - Edmonds Hall	20,000	
	Total Equity		415,523

Horley Town Council

Bank - Cash and Investment Reconciliation as at 31 March 2023

Confirmed Bank & Investment Balances

Bank Statement Balances

31/03/2023	HSBC Current 51219138	48,979.06
28/03/2023	HSBC Deposit 01219154	251,575.26
28/03/2023	HSBC Payroll 81345788	915.39
31/03/2023	Nationwide Intl 90036306	23,240.07
28/03/2023	FairFX Bank Debit Card	736.00
28/03/2023	Handelsbanken 50044859	98,504.30
28/03/2023	Safe (Unbanked Money)	0.00

423,950.08

Receipts not on Bank Statement

1,087.00

Closing Balance

425,037.08

All Cash & Bank Accounts

1	HSBC Current 51219138	49,066.06
2	HSBC Deposit 01219154	251,575.26
3	HSBC Payroll 81345788	915.39
4	Nationwide Intl 90036306	23,240.07
5	FairFX Bank Debit Card	1,736.00
6	Handelsbanken 50044859	98,504.30
7	Safe (unbanked money)	0.00
	Other Cash & Bank Balances	<u>0.00</u>
	Total Cash & Bank Balances	<u>425,037.08</u>

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

HORLEY 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 2023, that:

	Agreed		
	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 took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<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
			✓

***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:

20/06/2023

and recorded as minute reference:

C MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

<https://www.horleysurrey-tc.gov.uk/> AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2022/23 for

HORLEY TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
			<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	219,626	326,943	<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	428,088	464,794	<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	142,222	115,417	<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	184,387	189,040	<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	47,141	47,141	<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	231,465	255,453	<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	326,943	415,520	<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	328,136	425,037	<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	2,466,295	2,480,033	<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	638,455	608,634	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)			✓	<i>The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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



Date

12/06/2023

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

20/06/2023

as recorded in minute reference:

C

MINUTE REFERENCE

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

SIGNATURE REQUIRED



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Our Ref: MARK/HOR004

Mrs J Walsh
Horley Town Council
The Council Offices
92 Albert Road
Horley
Surrey
RH6 7HZ

12th June 2023

Dear Joan

Re: Horley Town Council
Internal Audit Year Ended 31 March 2023 – Year-End Audit report

Executive summary

Following completion of our year-end internal audit on 12th June 2023 we enclose our report for your kind attention and presentation to the council. This report should be considered alongside the interim audit report issued following our interim audit on 5th December 2022. The audits were conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of this is available on request. The report concludes with an opinion as to whether each assertion has been met or not. Where appropriate **recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Horley Town Council are well established and followed.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority's approval of the annual governance statement.

Independence and competence

Your audit was conducted by Mark Mulberry of Mulberry & Co, who has over 30 years' experience in the financial sector with the last 15 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter

An engagement letter was previously issued to the council covering the 2022/23 internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR. As part of the inherent risk assessment, we have concluded that:

- There have been no reported instances of breaches of regulations in the past
- The client uses an industry approved financial reporting package
- The client regularly carries out reconciliations and documents these
- There is regular reporting to council
- The management team are experienced and informed
- Records are neatly maintained and referenced
- The client is aware of current regulations and practices
- There has been no instance of high staff turnover

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

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	INTERIM AUDIT – POINTS CARRIED FORWARD			3
A	BOOKS OF ACCOUNT	✓		
B	FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS	✓	✓	4
C	RISK MANAGEMENT AND INSURANCE	✓	✓	5
D	BUDGET, PRECEPT AND RESERVES	✓	✓	5
E	INCOME	✓		6
F	PETTY CASH	✓		
G	PAYROLL	✓	✓	6
H	ASSETS AND INVESTMENTS	✓	✓	6
I	BANK AND CASH	✓	✓	6
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K	LIMITED ASSURANCE REVIEW		✓	9
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O	TRUSTEESHIP	✓		
	ACHIEVEMENT OF CONTROL ASSERTIONS AT INTERIM AUDIT DATE	✓		11
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Interim Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments on actions taken since interim visit
FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	Generally, entries are clearly annotated and appropriately placed, although I did identify an instance of debit entries being processed to an income code, and the RFO will investigate and correct this prior to the financial year-end.	Completed
FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	There are also some small discrepancies on the control accounts for HMRC and pensions which will need investigation and clearance before the financial year-end.	Completed

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Audit findings

Confirm that the council is compliant with GDPR.

The council is fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors, although these are not used by all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide (March 2023) contains updated guidance on the matter as below:

The importance of secure email systems and GOV.UK

- 5.205. *All authorities except parish meetings must now have an official website. To comply with GDPR, councils should provide official email accounts for their councillors as well as for their clerk and other officers.*
- 5.206. *When choosing a domain name for the council's website and emails, many local council websites are appropriately making use of the official GOV.UK domain (for example, ourparishcouncil.gov.uk), with email addresses being linked to that domain.*
- 5.207. *Using a GOV.UK domain for your council website and email accounts demonstrates the council's official local government status. Members of the public are increasingly cyber security awareness, so a GOV.UK domain can also help to build trust, and credibility and visibly demonstrates authenticity. Many people will now reasonably expect a local council to have a GOV.UK domain name.*
- 5.208. *For the purposes of user management, councils should ensure that the proper officer can add and remove member and staff email accounts. Commercial 'dashboard' email and web systems offer centralised searching of all data contained within the system for effective compliance with GDPR Subject Access Requests and Freedom of Information Requests.*

Check that the council's Finance Regulations are being routinely followed.

The council has thresholds in place at which authorisations to spend must be obtained as below:

4.1. *Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by: • the Council or a duly delegated Committee for all items over £2,000; or • the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items up to £2,000. Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman. Contracts may not be disaggregated to avoid controls imposed by these Regulations.*

FR 4.5. *In cases of extreme risk to the delivery of Council services, the Clerk may authorise revenue expenditure on behalf of the Council which in the Clerk's judgement, it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £1,000. The Clerk shall report such action to the Chairman as soon as possible and to the Council as soon as practicable thereafter.*

Further to the testing conducted at the interim visit, and we noted that the financial regulation 4.1 was written such that all items below £2,000 must be formally authorised before an order is placed. This is clearly restrictive and not in accordance with day to day practice. **I recommend this regulation and Financial regulation 10 are reviewed and updated.** Discussion with the RFO showed that the council has robust ordering practices in place and that expenditure is reviewed and properly authorised.

The council has Finance Regulations in place regarding the award of contracts, and this includes:

- FR 11.1 (i) *When it is intended to enter into a contract less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph a. the Clerk/RFO shall obtain 3 quotations (priced descriptions of the proposed*

supply); where the value is below £3,000 and above £100, the Clerk/RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.

I discussed this with the RFO and it was confirmed that estimates and quotations are sought for the majority of purchases and this is reported to council.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £8.82 per elector.

The council has adopted the General Power of Competence (GPC) and the section 137 thresholds do not apply. The council is reminded that after each scheduled election, the council must declare its eligibility and re-adopt the GPC, recording this within the minutes of the meeting.

Check receipt of VAT refund matches last submitted VAT return.

The council submits its VAT return on a quarterly basis. I reviewed the submission for the period ending 31 March 2023 which showed a refund amount due of £6,255.71. I was able to confirm receipt of this amount to the council's bank account on 2nd May 2023. The council is up to date with its VAT submissions.

Confirm that checks of the accounts are made by a councillor.

The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Audit findings

We discussed assertion 8 on the Annual Governance Statement and whether this had any impact on the council.

"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."

The Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

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

Audit findings

The accounting records show that the council ended the year with income reported as 104.0 % of budget and expenditure reported as 98.7 % of budget. The additional income due to CIL monies received.

The council holds £143,053 in earmarked reserves (EMR), spread across a range of clearly identifiable projects. I checked the purpose of these EMRs with the Clerk and am satisfied they are all for legitimate future planned projects of the council.

The council also holds £272,467 in the general reserve.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide states *'the generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure'* (para 5.33).

I estimate the net revenue expenditure to be in the region of £350k per annum. This gives rise to a range of £88k to £350K. The general reserve balance is within the recommended range.

E. INCOME**Internal audit requirement**

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Audit findings

The precept is correctly shown in box two of the AGAR, with all other income shown in box three. There is no evidence of netting off of income against expenditure.

G. PAYROLL**Internal audit requirement**

Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

I reviewed the total figure being included within box 4 (staff costs) on the Annual Governance and Accountability Return (AGAR) and confirmed that this includes only salary payments, HMRC payments and pension contributions. It was noted that there were some journal corrections at the start of the year, I discussed these with the RFO and can confirm they are bonafide corrections.

H. ASSETS AND INVESTMENTS**Internal audit requirement**

Asset and investments registers were complete and accurate and properly maintained.

Audit findings

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the AGAR and was able to trace the changes to the previous year's total against the asset register.

The council has a Public Works Loan Board (PWLB) loan. I was able to confirm the year-end loan balance and in year capital and interest repayments against the PWLB year-end statement.

Loan Number	Loan Type	Repayment Method	Payment Frequency	Advance Date	Maturity Date	Previous Payment Date	Next Payment Date	Principal Balance Outstanding (£)
PW494635	FIXED	ANNUITY	SEMI ANNUAL	27-May-2008	27-May-2038	27-Nov-2022	27-May-2023	208,228.99
PW509789	FIXED	ANNUITY	SEMI ANNUAL	29-Aug-2019	28-Aug-2039	28-Feb-2023	28-Aug-2023	400,405.06

The council has no long-term investments.

I. BANK AND CASH**Internal audit requirement**

Periodic and year-end bank account reconciliations were properly carried out.

Audit findings

FR 2.2: On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman [or a cheque signatory] shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Finance Committee.

I reviewed the March 2023 bank reconciliation and was able to confirm the balances to the bank statements and found no errors.

Not all balances held are within the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS) the council is aware of this and has a published investment policy.

J. YEAR END ACCOUNTS

Internal audit requirement

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.

Audit findings

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting. **COUNCIL IS REMINDED THAT THIS MUST BE A SEPARATE AGENDA ITEM PRIOR TO THE SIGNING OF SECTION 2 OF THE AGAR (ANNUAL ACCOUNTS).**

Section 1 – Annual Governance Statement

Based on the internal audit finding I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	'Yes', means that this authority	Suggested response based on evidence
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>	YES – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
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>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	YES – the Clerk advises the council in respect of its legal powers.
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>	YES – the requirements and timescales for 2021/22 year-end were followed.
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>	YES – the council has a risk management scheme and appropriate external insurance.
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>	YES – the council has appointed an independent and competent internal auditor.
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>	YES – matters raised in internal and external audit reports have been addressed.
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>	YES – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	N/A – the council has no trusts

	fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.		
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Section 2 – Accounting Statements

AGAR box number		2021/22 Restated	2022/23	Internal Auditor notes
1	Balances brought forward	219,626	326,943	Agrees to 2021/22 carry forward (box 7)
2	Precept or rates and levies	428,088	464,794	Figure confirmed to central records
3	Total other receipts	139,738 142,222	115,417	Agrees to underlying records – prior year restated for debtors outstanding at the year end
4	Staff costs	177,880 184,387	189,040	Agrees to underlying records – prior year restated for staff costs understated And included in a prior year
5	Loan interest/capital repayments	47,141	47,141	Verified against PWLB records
6	All other payments	227,143 231,465	255,453	Agrees to underlying records
7	Balances carried forward	335,288 326,943	415,520	Casts correctly and agrees to balance sheet
8	Total value of cash and short-term investments	327,636	425,037	Agrees to bank reconciliation
9	Total fixed assets plus long-term investments and assets	2,466,295	2,480,033	Matches asset register
10	Total borrowings	638,455	608,634	Verified against PWLB records

For Local Councils Only		Yes	No	N/A	
11a	Disclosure note re Trust Funds (including charitable)		✓		<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b	Disclosure note re Trust Funds (including charitable)			✓	<i>The figures in the accounting statements above do not include any Trust transactions.</i>

Audit findings

The year-end accounts have been correctly prepared on an income and expenditure basis with the box 7 and 8 reconciliation explained using the accounting records. I tested the debtors, creditors and accruals with the Clerk and am satisfied that these are all legitimately posted to the accounts.

The AGAR correctly casts and cross casts. The prior year has been restated due to the introduction of a new accounting system that better accounts for income and expenditure accounting. As a direct result of this change over items that should have been included in the prior year have now been adjusted for. The council has provided an explanation of the restatement to the external auditor. I have reviewed the explanation and am content these are bonafide.

The variance analysis has been completed to explain the variances exceeding 15% where required, and in my opinion, contains sufficient narrative and quantitate information for the External Auditor.

K. LIMITED ASSURANCE REVIEW**Internal audit requirement**

IF the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick “not covered”)

Audit findings

The council did not certify itself exempt in 2021/22 due to exceeding the income and expenditure limits and this test does not apply.

L: PUBLICATION OF INFORMATION**Internal audit requirement**

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

Audit findings

This internal control objective has changed since last year. Where previously it related to the relevant Transparency Codes, a council with annual turnover exceeding £25,000 was recommended to follow the Local Government Transparency Code 2015, but it was not a statutory requirement.

The 2015 Code requires local authorities in England to publish the following information quarterly:

Expenditure exceeding £500	Is published monthly
Government Procurement Card transactions	Council does not have this
Procurement information	Council does not have this

Additionally, local authorities are required to publish the following information annually:

Local Authority Land	This is on the finance tab of the website
Social Housing Assets	Council does not have this
Grants to voluntary, community and social enterprise organisations	This is on the finance tab of the website
Organisational Chart	TBC
Trade union facility time	Council does not have this
Parking account	Council does not have this
Parking spaces	Council does not have this
Senior salaries	TBC
Constitution	This is on the finance tab of the website
Pay multiple	This is on the finance tab of the website
Fraud	Council does not have this

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

13(1) An authority must publish (which must include publication on that authority’s website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

13(2) Where documents are published under paragraph (1), the authority must

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor’s Report and Certificate) of the AGAR are available for review on the council website for the last five years.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**Internal audit requirement**

The authority has demonstrated that during summer 2022 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2021/22 Actual	2022/23 Proposed
Date AGAR signed by council	21 June 2022	20 th June 2023
Date inspection notice issued	24 June 2022	30 th June 2023
Inspection period begins	27 June 2022	3 rd July 2023
Inspection period ends	5 August 2022	11 th August 2023
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

I am satisfied the requirements of this control objective were met for 2021/22, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

I was able to confirm that the proposed dates for 2022/23 meet the statutory requirements.

Achievement of control assertions at year-end audit date

Based on the tests conducted during the year-end audit, our conclusions on the achievement of the internal control objectives are summarised in the table below and are reflected in the completion of the Annual Internal Audit Report within the AGAR.

	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 Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	✓		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	✓		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for			✓
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H	Asset and investments registers were complete and accurate and properly maintained.	✓		
I	Periodic 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 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2020/21 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	The authority, during the previous year (2021-22) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N	The authority has complied with the publication requirements for 2021/22 AGAR.	✓		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please do not hesitate to contact me.

Yours sincerely

Mark Mulberry
For Mulberry & Co

Year-End Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments
Financial Regulations	I recommend FR 4 and 10 are reviewed and updated to better reflect the day to day practices of that of the council.	



HORLEY TOWN COUNCIL FINANCIAL REGULATIONS 2021

These Financial Regulations were re-adopted by Horley Town Council at its Full Council Meeting held on 16 May 2023.

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1. GENERAL

- 1.1. These Financial Regulations govern the conduct of financial management by the Council and may only be amended or varied by resolution of the Council. Financial Regulations are one of the Council's three governing policy documents providing procedural guidance for members and officers. Financial Regulations must be observed in conjunction with the Council's Standing Orders¹ and any individual Financial Regulations relating to contracts.
- 1.2. The Council is responsible in law for ensuring that its financial management is adequate and effective and that the Council has a sound system of internal control which facilitates the effective exercise of the Council's functions, including arrangements for the management of risk.
- 1.3. The Responsible Financial Officer (RFO) is a statutory office and shall be appointed by the Council.
- 1.4. The RFO shall produce financial management information as required by the Council.
- 1.5. The Council's accounting control systems must include measures:
 - for the timely production of accounts;
 - that provide for the safe and efficient safeguarding of public money;
 - to prevent and detect inaccuracy and fraud; and
 - identifying the duties of officers.
- 1.6. These Financial Regulations demonstrate how the Council meets these responsibilities and requirements.
- 1.7. At least once a year, prior to approving the Annual Governance Statement, the Council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.8. Deliberate or wilful breach of these Regulations may give rise to disciplinary proceedings.
- 1.9. Members of the Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of Councillor into disrepute.
- 1.10. The RFO:
 - acts under the policy direction of the Council;
 - administers the Council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - determines on behalf of the Council its accounting records and accounting control systems;
 - ensures the accounting control systems are observed;

¹ Model Standing Orders for Councils (2018 Edition) is available from NALC (©NALC 2018)

- maintains the accounting records of the Council up to date in accordance with proper practices;
- assists the Council to secure economy, efficiency and effectiveness in the use of its resources; and
- produces financial management information as required by the Council.

1.11. The accounting records determined by the RFO shall be sufficient to show and explain the Council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the Council from time to time comply with the Accounts and Audit Regulations.

1.12. The accounting records determined by the RFO shall in particular contain:

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

1.13. The accounting control systems determined by the RFO shall include:

- procedures to ensure that the financial transactions of the Council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
- procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
- identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
- procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the Council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
- measures to ensure that risk is properly managed.

1.14. The Council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:

- setting the final budget or the precept (council tax requirement);
- approving accounting statements;
- approving an Annual Governance Statement;
- borrowing;
- writing off bad debts;
- declaring eligibility for the General Power of Competence; and
- addressing recommendations in any report from the internal or external auditors,

shall be a matter for the Full Council only.

1.15. In addition the Council must:

- determine and keep under regular review the bank mandate for all Council bank accounts;

- approve any grant or a single commitment in excess of £2,000; and
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant Committee in accordance with its Terms of Reference.

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

1.17. In these Financial Regulations the term 'proper practice' or 'proper practices' shall refer to guidance issued in the Governance and Accountability for Local Councils - a Practitioners' Guide (England) issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC).

2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)

2.1. All accounting procedures and financial records of the Council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.

2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman [or a cheque signatory] shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Finance Committee.

2.3. The RFO shall complete the Annual Statement of Accounts, Annual Report, and any related documents of the Council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the Council within the timescales set by the Accounts and Audit Regulations.

2.4. The Council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the Council shall make available such documents and records as appear to the Council to be necessary for the purpose of the audit and shall, as directed by the Council, supply the RFO, internal auditor, or external auditor with such information and explanation as the Council considers necessary for that purpose.

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

2.6. The internal auditor shall:

- be competent and independent of the financial operations of the Council;
- report to Council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;

- to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
- has no involvement in the financial decision making, management or control of the Council.

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

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

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

2.9. The RFO shall make arrangements for the exercise of electors’ rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by the Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.

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

3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING

3.1. Each Committee shall review its three year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the Council not later than the middle of December each year including any proposals for revising the forecast.

3.2. The RFO must each year, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the Full Council with recommendations to Full Council for approval.

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

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

3.5. The approved annual budget shall form the basis of financial control for the ensuing year.

4. BUDGETARY CONTROL AND AUTHORITY TO SPEND

- 4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:
- the Council or a duly delegated Committee for all items over £2,000; or
 - the Clerk, ~~in conjunction with Chairman of Council or Chairman of the appropriate committee,~~ for any items up to £2,000.

Such authority is to be evidenced by a minute ~~or by written authority of the Clerk,~~ and where necessary also by the appropriate Chairman.

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

- 4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the Council, or duly delegated Committee. During the budget year and with the approval of Council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').
- 4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.
- 4.4. The salary budgets are to be reviewed at least annually for the following financial year, in line with the National Joint Council for Local Government Services (NJC) and subject to a satisfactory performance review for all staff and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of the Council. The RFO will inform the Committees of any changes impacting on their budget requirement for the coming year in good time.
- 4.5. In cases of extreme risk to the delivery of Council services, the Clerk may authorise revenue expenditure on behalf of the Council which in the Clerk's judgement, it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £2,000. The Clerk shall report such action to the Chairman as soon as possible and to the Council as soon as practicable thereafter.
- 4.6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the Council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.
- 4.7. All capital works shall be administered in accordance with the Council's Standing Orders and Financial Regulations relating to contracts.
- 4.8. The RFO shall regularly provide the Council with a statement of receipts and payments to date under each heading of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose "material" shall be outside of the agreed budget figures.

- 4.9. Changes in earmarked reserves shall be approved by Council as part of the budgetary control process.

5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS

- 5.1. The Council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the Council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency.
- 5.2. The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices and present the schedule to the Full Council. The Full Council shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the Full Council. The approved schedule shall be ruled off and initialled by the Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.
- 5.3. All invoices for payment shall be examined, verified and certified by the Clerk/RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the Council.
- 5.4. The Clerk and RFO shall have delegated authority to authorise the payment of items only in the following circumstances:
- a) Any expenditure item authorised under 6.4 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next Full Council meeting; or
 - b) Fund transfers within the Council's banking arrangements, provided that a list of such payments shall be submitted to the next Full Council meeting.
- 5.5. For each financial year, the Clerk and RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively, Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which the Council may authorise payment for the year provided that the requirements of Regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted at the next Full Council meeting.
- 5.6. A record of regular payments made under 6.4 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.
- 5.7. In respect of grants a duly authorised Committee shall approve expenditure within any limits set by the Council and in accordance with any policy statement approved by the Council. Any Revenue or Capital Grant in excess of £2,000 shall before payment, be subject to ratification by resolution of the Council.

- 5.8. Members are subject to the Reigate & Banstead Member Code of Conduct that has been adopted by the Council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.
- 5.9. The Council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.

6. INSTRUCTIONS FOR THE MAKING OF PAYMENTS

- 6.1. The Council will make safe and efficient arrangements for the making of its payments.
- 6.2. Following authorisation under Financial Regulation 6 above, the Full Council or, if so delegated, the Clerk or RFO shall give instruction that a payment shall be made.
- 6.3. All payments shall be effected by cash, cheque, electronic payment, Direct Debit or any other order drawn on the Council's bankers, in accordance with a resolution of the Full Council.
- 6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to the Full Council shall be signed by two Members of the Council in accordance with a resolution instructing that payment. A Member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question.
- 6.5. Cheques or orders for payment shall not normally be presented for signature other than at a Council or Committee meeting (including immediately before or after such a meeting). Any signatures obtained away from such meetings shall be reported to the next meeting of the Full Council. To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil or other record of payment.
- 6.6. The RFO shall examine invoices in relation to arithmetic accuracy and shall analyse them to the appropriate expenditure heading. The Clerk shall take all steps to settle all invoices submitted in accordance with the terms of business.
- 6.7. If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, where the RFO certifies that there is no dispute or other reason to delay payment, the Clerk may take all steps necessary to settle such invoices.
- 6.8. The RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement:
 - a) The RFO shall maintain a petty cash float up to a maximum of £50 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.

- b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
 - c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to Council, under Clause 6.2 above.
- 6.9. If thought appropriate by the Council, payment for certain items (principally salaries) may be made by banker's standing order provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to Council as made. The approval of the use of a banker's standing order shall be renewed by resolution of the Council at least every two years.
- 6.10. If thought appropriate by the Council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories, are retained and any payments are reported to the Council as made. The approval of the use of BACS or CHAPS shall be renewed by resolution of the Council at least every two years.
- 6.11. Where expenditure has been authorised by a committee, the minute reference shall be marked on the invoice prior to payment.
- 6.12. If thought appropriate by the Council payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment.
- 6.13. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the council's records on that computer, a note shall be made of the PIN and Passwords and shall be handed to the Clerk and retained in a sealed dated envelope inside the office safe. This envelope may not be opened other than in the presence of two other councillors. After the envelope has been opened, in any circumstances, the PIN and / or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the council. This will not be required for a member's personal computer used only for remote authorisation of bank payments.
- 6.16. No employee or Councillor shall disclose any PIN or password, relevant to the working of the Council or its bank accounts, to any person not authorised in writing by the Council or a duly delegated committee.
- 6.17. Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.
- 6.18. The Council, and any members using computers for the council's financial business, shall ensure that anti-virus, anti-spyware and firewall, software with automatic updates, together with a high level of security, is used.
- 6.19. Where internet banking arrangements are made with any bank, the Clerk [RFO] shall be appointed as the Service Administrator. The bank mandate approved by the council shall

identify a number of councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.

- 6.20. Access to any internet banking accounts will be directly to the access page (which may be saved under “favourites”), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for council banking work. Breach of this Regulation will be treated as a very serious matter under these Regulations.
- 6.21. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by two of the Clerk/RFO and a member. A programme of regular checks of standing data with suppliers will be followed.
- 6.22. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the Finance Committee. Transactions and purchases made will be reported to the Finance Committee. Authority for topping-up shall be at the discretion of the Finance Committee.

7. PAYMENT OF SALARIES

- 7.1. As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as recommended by the Staff Committee and approved by Full Council.
- 7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available council meeting, as set out in these regulations above.
- 7.3. No changes shall be made to any employee’s pay, emoluments, or terms and conditions of employment without the prior consent of Full Council.
- 7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:
- a) by any councillor who can demonstrate a need to know;
 - b) by the internal auditor;
 - c) by the external auditor; or
 - d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.

- 7.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.
- 7.6. An effective system of personal performance management should be maintained for the senior Officers.
- 7.7. Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall only be authorised by Council.
- 7.8. Before employing interim staff, the Council must consider a full business case.

8. LOANS AND INVESTMENTS

- 8.1. All borrowings shall be affected in the name of the council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for borrowing approval, and subsequent arrangements for the loan shall only be approved by Full Council.
- 8.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full council. In each case a report in writing shall be provided to council in respect of value for money for the proposed transaction.
- 8.3. All loans and investments shall be negotiated in the name of the Council and shall be for a set period in accordance with the Council's policy.
- 8.4. The Council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 8.5. All investments of money under the control of the Council shall be in the name of the Council.
- 8.6. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 8.7. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

9. INCOME

- 9.1. The collection of all sums due to the Council shall be the responsibility of and under the supervision of the RFO.
- 9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the Council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the Council.

- 9.3. The Council will review all fees and charges at least annually, following a report of the Clerk.
- 9.4. Any sums found to be irrecoverable and any bad debts shall be reported to the Council and shall be written off in the year.
- 9.5. All sums received on behalf of the Council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the Council's bankers with such frequency as the RFO considers necessary.
- 9.6. The origin of each receipt shall be entered on the paying-in slip.
- 9.7. Personal cheques shall not be cashed out of money held on behalf of the Council.
- 9.8. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.
- 9.9. Where any significant sums of cash are regularly received by the Council, the RFO shall take such steps as are agreed by the Council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.

10. ORDERS FOR WORK, GOODS AND SERVICES

- 10.1. All members and Officers are responsible for obtaining value for money at all times. An Officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any de minimis provisions in Regulation 11.1 below.
- 10.2. A member may not issue an official order or make any contract on behalf of the Council.
- 10.3. The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the Minutes can record the power being used.

11. CONTRACTS

- 11.1 Procedures as to contracts are laid down as follows:
 - a) Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this Regulation may not apply to contracts which relate to items (i) to (vi) below:
 - i) for the supply of gas, electricity, water, sewerage and telephone services;

- ii) for specialist services such as are provided by legal professionals acting in disputes;
 - ii) for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
 - iv) for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the Council;
 - v) for additional audit work of the external Auditor up to an estimated value of £2,000 (in excess of this sum the Clerk/RFO shall act after consultation with the Chairman and Vice Chairman of the Council);
 - vi) for goods or materials proposed to be purchased which are proprietary articles and/or are only sold at a fixed price.
- b) Where the Council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 (“the Regulations”) which is valued at £25,000 or more, the Council shall comply with the relevant requirements of the Regulations.
- c) The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time).
- d) When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the Council.
- e) Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.
- f) All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of the Council.
- g) Any invitation to tender issued under this regulation shall be subject to Standing Orders and shall refer to the terms of the Bribery Act 2010.
- h) If less than three tenders are received for contracts above £25,000 or if all the tenders are identical the Council may make such arrangements as it thinks fit for procuring the goods or materials or executing the works.

- i) When it is intended to enter into a contract less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph a. the Clerk/RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £100, the Clerk/RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.
- j) The Council shall not be obliged to accept the lowest of any tender, quote or estimate.
- k) Should it occur that the Council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

12. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS

- 12.1 Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).
- 12.2 Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the Council.
- 12.3 Any variation to a contract or addition to or omission from a contract must be approved by the Council and Clerk to the Contractor in writing before any work has begun, the Council being informed where the final cost is likely to exceed the financial provision.

13. STORES AND EQUIPMENT

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

14. ASSETS, PROPERTIES AND ESTATES

- 14.1 The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the Council. The RFO shall ensure a record is maintained of all properties held by the Council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with the Accounts and Audit Regulations.
- 14.2 No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the Council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £500.
- 14.3 No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the Council, together with any other consents required by law. In each case a report in writing shall be provided to the Council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.4 No real property (interests in land) shall be purchased or acquired without the authority of Full Council. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.5 Subject only to the limit set in Regulation 15.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council with a full business case.
- 14.6 The Clerk/RFO shall ensure that an appropriate and accurate Fixed Assets Register is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

15. INSURANCE

- 15.1 Following the annual risk assessment, (per Regulation 18), the RFO shall effect all insurances and negotiate all claims on the Council's insurers in consultation with the Clerk.
- 15.2 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.
- 15.3 The RFO shall keep a record of all insurances effected by the Council and the property and risks covered thereby and annually review it.

- 15.4 The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to Council at the next available meeting.
- 15.5 All appropriate members and employees of the Council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by Full Council.

16. CHARITIES

- 16.1 Where the Council is sole 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.

17. RISK MANAGEMENT

- 17.1 The Council is responsible for putting in place arrangements for the management of risk. The Clerk, with the RFO, shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the Council at least annually.
- 17.2 When considering any new activity, the Clerk [with the RFO] shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the Council.

18. REVISION OF FINANCIAL REGULATIONS

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

The Model Financial Regulations templates were produced by the National Association of Local Councils (NALC) in July 2019 for the purpose of its member Councils and County Associations. Every effort has been made to ensure that the contents of this document are correct at time of publication. NALC cannot accept responsibility for errors, omissions and changes to information subsequent to publication.

***Adopted: 16 May 2023
For review: May 2024***




HORLEY TOWN COUNCIL

Councillors' Audit Certificate

This is to certify that we have today conducted the necessary checks for the month(s):

January 2023

We consider that the accounts have/have not been properly maintained during the period in question.

Observations (Councillors)	Clerk/ RFO's action
No issues	
Name: SAMANTHA MARSHALL Signature: 	Signature: 
Name: LORNAH AVERY, Signature: 	
Date: 20/4/23	Date: 20/4/23

**Bank Reconciliation Statement as at 28/01/2023
for Cashbook 1 - HSBC Current 51219138**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
HSBC Current 51219138	28/01/2023		88,629.50
			<u>88,629.50</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			88,629.50
<u>Receipts not Banked/Cleared (Plus)</u>			
01/11/2022		87.00	
			<u>87.00</u>
			88,716.50
		Balance per Cash Book is :-	88,716.50
		Difference is :-	0.00

Su 20/4/23
JUDY

**Bank Reconciliation Statement as at 28/01/2023
for Cashbook 2 - HSBC Deposit 01219154**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
HSBC Deposit 01219154	28/01/2023		275,886.13
			<u>275,886.13</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			275,886.13
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			275,886.13
		Balance per Cash Book is :-	275,886.13
		Difference is :-	0.00

Ru 20/4/23
DAA

**Bank Reconciliation Statement as at 28/01/2023
for Cashbook 3 - HSBC Payroll 81345788**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
HSBC Payroll 81345788	28/01/2023	401251	2,463.95
			<u>2,463.95</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			2,463.95
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			2,463.95
		Balance per Cash Book is :-	2,463.95
		Difference is :-	0.00

Su 20/4/23
HP M

**Bank Reconciliation Statement as at 28/01/2023
for Cashbook 5 - FairFX Bank Debit Card**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
FairFX Bank Debit Card	28/01/2023		502.72
			<u>502.72</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			502.72
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			502.72
		Balance per Cash Book is :-	502.72
		Difference is :-	0.00

Su 20/4/23
WAD n

List of Payments made between 29/12/2022 and 28/01/2023

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
04/01/2023	GiffGaff	DD	24.00		Office mobile phones
04/01/2023	Email Blaster UK	29865	15.59		E-Newsletter
08/01/2023	Microsoft Ireland Operations L	230106	141.80		Office 365 Software
12/01/2023	Surrey County Council	DD	25.00	ESC	Application Highway planting
14/01/2023	Adobe Systems Software Ireland	40515	60.66		Acrobat Software Licence
17/01/2023	HM Land Registry	DD	35.94		Title Search
Total Payments			302.99		

**Bank Reconciliation Statement as at 28/12/2022
for Cashbook 4 - Nationwide Intl 90036306**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Nationwide Intl 90036306	28/01/2023		22,856.58
			<u>22,856.58</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			22,856.58
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			22,856.58
		Balance per Cash Book is :-	22,856.58
		Difference is :-	0.00

Sum 20/4/23
BNA 11

**Bank Reconciliation Statement as at 28/01/2023
for Cashbook 7 - Safe (unbanked money)**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Safe (Unbanked Money)	28/01/2023		0.00
			<u>0.00</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			0.00
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

19/04/2023

Horley Town Council

15:03

**Cashbook transactions totalling £0.00 or more
for the period 29/12/2022 to 28/01/2023**

Payments

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date</u>	<u>Payment Ref</u>	<u>Payee Name</u>	<u>Amount</u>
1	HSBC Current 51219138	10	17/01/2023	DD	Mayor's Charity	35.00
✓1	HSBC Current 51219138	10	20/01/2023	Payroll	HSBC Payroll 81345788	9,000.00
3	HSBC Payroll 81345788	10	28/01/2023	BACS	Net Salaries	9,766.18
3	HSBC Payroll 81345788	10	18/01/2023	SO	HSBC	8.00
✓2	HSBC Deposit 01219154	10	26/01/2023	To Current	HSBC Current 51219138	40,000.00
1	HSBC Current 51219138	10	03/01/2023	230103	CF Corporate Finance Limited	543.60
1	HSBC Current 51219138	10	03/01/2023	230103-2	Reigate & Banstead Borough Cou	104.00
1	HSBC Current 51219138	10	09/01/2023	230109	SES Water	100.00
1	HSBC Current 51219138	10	30/12/2022	3216/10	Bennetts Builders Ltd	1,303.06
1	HSBC Current 51219138	10	30/12/2022	BACS	Staff Expenses	35.96
1	HSBC Current 51219138	10	30/12/2022	BACS	Staff Expenses	100.00
1	HSBC Current 51219138	10	12/01/2023	BACS	Deposit Return	150.00
1	HSBC Current 51219138	10	18/01/2023	DD	HSBC	8.00
✓1	HSBC Current 51219138	10	25/01/2023	3216/10	Bennetts Builders Ltd	1,303.06
1	HSBC Current 51219138	10	25/01/2023	BACS	Refund	918.80
1	HSBC Current 51219138	10	30/12/2022	187	Corona Energy	53.04
1	HSBC Current 51219138	10	10/01/2023	62.12	HSBC UK Bank PLC	62.12
1	HSBC Current 51219138	10	16/01/2023	32.40	EE Ltd	32.40
1	HSBC Current 51219138	10	16/01/2023	60382	SOS Systems Limited	60.06
✓1	HSBC Current 51219138	10	16/01/2023	74578	Sage UK	37.20
1	HSBC Current 51219138	10	19/01/2023	2919	Zen Internet Limited	99.37
1	HSBC Current 51219138	10	20/01/2023	7077	Corona Energy	1,104.30
1	HSBC Current 51219138	10	23/01/2023	104797	Micro Maintenance Limited	427.91
1	HSBC Current 51219138	10	24/01/2023	230124	British Gas Business (Office)	124.00
1	HSBC Current 51219138	10	25/01/2023	230125	Spitfire Networking Services L	65.40
1	HSBC Current 51219138	10	28/01/2023	DD	SumUp	31.65
1	HSBC Current 51219138	10	30/12/2022	5881	Innovation Fire & Security Ltd	130.00
1	HSBC Current 51219138	10	30/12/2022	8317	Jarrett & Lam Ltd	294.00
1	HSBC Current 51219138	10	30/12/2022	27222	RSI UK & CO LTD	132.00
1	HSBC Current 51219138	10	12/01/2023	23649	Smartguard Security	843.56
1	HSBC Current 51219138	10	25/01/2023	230125	Amazon Business	30.02
✓1	HSBC Current 51219138	10	25/01/2023	3471	Bennetts Builders Ltd	2,207.40
1	HSBC Current 51219138	10	25/01/2023	1858	Heatherlands Tree Care	120.00
1	HSBC Current 51219138	10	25/01/2023	BK208753-1	Society of Local Council Clerk	42.00
1	HSBC Current 51219138	10	25/01/2023	SM26942/3	Rialtas Business Solutions Ltd	388.54
✓5	FairFX Bank Debit Card	10	04/01/2023	DD	GiffGaff	24.00
✓5	FairFX Bank Debit Card	10	12/01/2023	DD	Surrey County Council	25.00
5	FairFX Bank Debit Card	10	17/01/2023	DD	HM Land Registry	35.94
5	FairFX Bank Debit Card	10	04/01/2023	29865	Email Blaster UK	15.59
✓5	FairFX Bank Debit Card	10	08/01/2023	230106	Microsoft Ireland Operations L	141.80
5	FairFX Bank Debit Card	10	14/01/2023	40515	Adobe Systems Software Ireland	60.66

Receipts

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date Banked</u>	<u>Amount Banked</u>
1	HSBC Current 51219138	10	02/01/2023	152.89
1	HSBC Current 51219138	10	01/01/2023	488.00
1	HSBC Current 51219138	10	05/01/2023	1,728.00
1	HSBC Current 51219138	10	04/01/2023	210.00

19/04/2023

Horley Town Council

15:03

**Cashbook transactions totalling £0.00 or more
for the period 29/12/2022 to 28/01/2023**

Receipts

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date Banked</u>	<u>Amount Banked</u>
1	HSBC Current 51219138	10	19/01/2023	80.00
1	HSBC Current 51219138	10	19/01/2023	61.62
1	HSBC Current 51219138	10	01/01/2023	488.00
✓	HSBC Current 51219138	10	12/01/2023	41.90
1	HSBC Current 51219138	10	18/01/2023	98.60
1	HSBC Current 51219138	10	26/01/2023	157.82
1	HSBC Current 51219138	10	26/01/2023	1,599.23
1	HSBC Current 51219138	10	27/01/2023	923.66
✓	HSBC Payroll 81345788	10	20/01/2023	9,000.00
✓	HSBC Current 51219138	10	26/01/2023	40,000.00
1	HSBC Current 51219138	10	04/01/2023	36.97
1	HSBC Current 51219138	10	20/01/2023	80.00
1	HSBC Current 51219138	10	20/01/2023	150.00
1	HSBC Current 51219138	10	28/01/2023	1,551.00
1	HSBC Current 51219138	10	17/01/2023	35.00

19/04/2023

Horley Town Council

15:04

**Cashbook transactions totalling £500.00 or more
for the period 29/12/2022 to 28/01/2023**

Payments

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date</u>	<u>Payment Ref</u>	<u>Payee Name</u>	<u>Amount</u>
1	HSBC Current 51219138	10	20/01/2023	Payroll	HSBC Payroll 81345788	9,000.00
3	HSBC Payroll 81345788	10	28/01/2023	BACS	Net Salaries	9,766.18
2	HSBC Deposit 01219154	10	26/01/2023	To Current	HSBC Current 51219138	40,000.00
1	HSBC Current 51219138	10	03/01/2023	230103	CF Corporate Finance Limited	543.60
1	HSBC Current 51219138	10	30/12/2022	3216/10	Bennetts Builders Ltd	1,303.06
✓1	HSBC Current 51219138	10	25/01/2023	3216/10	Bennetts Builders Ltd	1,303.06
1	HSBC Current 51219138	10	25/01/2023	BACS	Refund	918.80
1	HSBC Current 51219138	10	20/01/2023	7077	Corona Energy	1,104.30
1	HSBC Current 51219138	10	12/01/2023	23649	Smartguard Security	843.56
✓1	HSBC Current 51219138	10	25/01/2023	3471	Bennetts Builders Ltd	2,207.40

Receipts

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date Banked</u>	<u>Amount Banked</u>
1	HSBC Current 51219138	10	05/01/2023	1,728.00
1	HSBC Current 51219138	10	26/01/2023	1,599.23
1	HSBC Current 51219138	10	27/01/2023	923.66
3	HSBC Payroll 81345788	10	20/01/2023	9,000.00
1	HSBC Current 51219138	10	26/01/2023	40,000.00
1	HSBC Current 51219138	10	28/01/2023	1,551.00




HORLEY TOWN COUNCIL

Councillors' Audit Certificate

This is to certify that we have today conducted the necessary checks for the month(s):

February 2023

We consider that the accounts have/have not been properly maintained during the period in question.

Observations (Councillors)	Clerk/ RFO's action
<p>Payments to ^{Zen Internet+} Corona Energy shows under one invoice ref only despite relating to three invoices/cost centres.</p>	<p>The companies concerned take the payments by D/D. This is outside our control</p>
<p>Name: LANNAA AVERY. Signature: </p>	<p>Signature: </p>
<p>Name: SAMANTHA MARSHALL Signature: </p>	
<p>Date: 20/4/2023</p>	<p>Date: 20/4/23</p>

**Bank Reconciliation Statement as at 28/02/2023
for Cashbook 7 - Safe (unbanked money)**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Safe (Unbanked Money)	28/02/2023		0.00
			<u>0.00</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			0.00
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

**Bank Reconciliation Statement as at 28/02/2023
for Cashbook 1 - HSBC Current 51219138**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
HSBC Current 51219138	28/02/2023		53,842.61
			<u>53,842.61</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			53,842.61
<u>Receipts not Banked/Cleared (Plus)</u>			
01/11/2022		87.00	
09/02/2023		245.00	
			<u>332.00</u>
			54,174.61
		Balance per Cash Book is :-	54,174.61
		Difference is :-	0.00

SJA 20/4/23
LVA ✓

**Bank Reconciliation Statement as at 28/02/2023
for Cashbook 2 - HSBC Deposit 01219154**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
HSBC Deposit 01219154	28/02/2023		275,886.13
			<u>275,886.13</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			275,886.13
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			275,886.13
		Balance per Cash Book is :-	275,886.13
		Difference is :-	0.00

SU
WPA

20/4/23
✓

**Bank Reconciliation Statement as at 28/02/2023
for Cashbook 3 - HSBC Payroll 81345788**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
HSBC Payroll 81345788	28/02/2023	401251	1,689.77
			<u>1,689.77</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			1,689.77
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			1,689.77
		Balance per Cash Book is :-	1,689.77
		Difference is :-	0.00

JM 20/4/23
WA ✓

**Bank Reconciliation Statement as at 28/02/2023
for Cashbook 5 - FairFX Bank Debit Card**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
FairFX Bank Debit Card	28/02/2023		249.36
			<u>249.36</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			249.36
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			249.36
		Balance per Cash Book is :-	249.36
		Difference is :-	0.00

Su 20/4/23
WA 11

**Bank Reconciliation Statement as at 28/02/2023
for Cashbook 6 - Handelsbanken 50044859**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Handelsbanken 50044859	28/02/2023		98,504.30
			<u>98,504.30</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			98,504.30
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			98,504.30
		Balance per Cash Book is :-	98,504.30
		Difference is :-	0.00

SM 20/4/23
HA 12

**Bank Reconciliation Statement as at 28/02/2023
for Cashbook 4 - Nationwide Intl 90036306**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Nationwide Intl 90036306	28/02/2023		22,856.58
			<u>22,856.58</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			22,856.58
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			22,856.58
		Balance per Cash Book is :-	22,856.58
		Difference is :-	0.00

JM 20/4/23
LP

19/04/2023

Horley Town Council

15:05

Cashbook transactions totalling £0.00 or more
for the period 29/01/2023 to 28/02/2023Payments

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date</u>	<u>Payment Ref</u>	<u>Payee Name</u>	<u>Amount</u>
3	HSBC Payroll 81345788	11	18/02/2023	DD	HSBC	8.00
3	HSBC Payroll 81345788	11	28/02/2023	BACS	Net Salaries	9,766.18
✓	HSBC Current 51219138	11	20/02/2023	SO	HSBC Payroll 81345788	9,000.00
1	HSBC Current 51219138	11	08/02/2023	DD2308	SES Water	100.00
1	HSBC Current 51219138	11	13/02/2023	10157216	HSBC UK Bank PLC	42.16
1	HSBC Current 51219138	11	13/02/2023	VO20754748	EE Ltd	32.40
1	HSBC Current 51219138	11	16/02/2023	16145201	Sage UK	37.20
✓	HSBC Current 51219138	11	20/02/2023	1585480	Corona Energy	1,228.69
1	HSBC Current 51219138	11	20/02/2023	61300	SOS Systems Limited	68.54
✓	HSBC Current 51219138	11	20/02/2023	39712276	Zen Internet Limited	97.80
1	HSBC Current 51219138	11	22/02/2023	104839	Micro Maintenance Limited	427.91
1	HSBC Current 51219138	11	22/02/2023	SBS109368	Spitfire Networking Services L	66.34
1	HSBC Current 51219138	11	24/02/2023	958961256	British Gas Business (Office)	124.00
1	HSBC Current 51219138	11	01/02/2023	415668/9	BRITANIACREST RECYCLING	852.00
1	HSBC Current 51219138	11	01/02/2023	5996	Innovation Fire & Security Ltd	1,662.00
1	HSBC Current 51219138	11	01/02/2023	12917	L&C Installations Ltd	188.66
1	HSBC Current 51219138	11	01/02/2023	00858	Michael Stone Window Cleaning	55.00
1	HSBC Current 51219138	11	09/02/2023	230309	Amazon Business	300.37
✓	HSBC Current 51219138	11	09/02/2023	10870365	Idverde Limited	4,997.82
1	HSBC Current 51219138	11	09/02/2023	1000040	LG Business Consultants	1,062.00
1	HSBC Current 51219138	11	09/02/2023	30279	Rialtas Business Solutions Ltd	276.00
1	HSBC Current 51219138	11	09/02/2023	11780	Water Environmental Treatment	274.80
1	HSBC Current 51219138	11	15/02/2023	13001/3	Firetronics Limited	464.40
1	HSBC Current 51219138	11	15/02/2023	23691	Smartguard Security	1,121.39
1	HSBC Current 51219138	11	22/02/2023	1159	Amazon Business	169.04
1	HSBC Current 51219138	11	22/02/2023	3216/11	Bennetts Builders Ltd	1,303.06
1	HSBC Current 51219138	11	22/02/2023	83717	Fireline Ltd	241.32
1	HSBC Current 51219138	11	22/02/2023	104872	Micro Maintenance Limited	1,707.60
1	HSBC Current 51219138	11	01/02/2023	BACS	HMRC	3,123.69
1	HSBC Current 51219138	11	01/02/2023	BACS	Surrey Pensions	3,103.10
1	HSBC Current 51219138	11	15/02/2023	BACS	Refund	150.00
1	HSBC Current 51219138	11	18/02/2023	DD	HSBC	13.50
1	HSBC Current 51219138	11	22/02/2023	BACS	HMRC	3,123.69
1	HSBC Current 51219138	11	22/02/2023	BACS	Surrey Pensions	3,103.10
✓	HSBC Current 51219138	11	28/02/2023	DD	Public Works Loan Board	13,797.82
1	HSBC Current 51219138	11	28/02/2023	DD	SumUp	3.97
1	HSBC Current 51219138	11	28/02/2023	DD	SumUp	0.93
5	FairFX Bank Debit Card	11	02/02/2023	30167	Email Blaster UK	15.59
5	FairFX Bank Debit Card	11	08/02/2023	EO200LXNV	Microsoft Ireland Operations L	138.21
✓	FairFX Bank Debit Card	11	14/02/2023	IE20230016	Adobe Systems Software Ireland	60.66
1	HSBC Current 51219138	11	21/02/2023	DD	GiffGaff	24.00
1	HSBC Current 51219138	11	17/02/2023	DD	HM Land Registry	3.00
1	HSBC Current 51219138	11	24/02/2023	DD	Milk and More	11.90
5	FairFX Bank Debit Card	11	28/02/2023	JM	HSBC Current 51219138	38.90

Receipts

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date Banked</u>	<u>Amount Banked</u>
1	HSBC Current 51219138	11	05/02/2023	152.89

19/04/2023

Horley Town Council

15:05

Cashbook transactions totalling £0.00 or more
for the period 29/01/2023 to 28/02/2023

Receipts

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date Banked</u>	<u>Amount Banked</u>
1	HSBC Current 51219138	11	03/02/2023	488.00
1	HSBC Current 51219138	11	09/02/2023	245.00
1	HSBC Current 51219138	11	14/02/2023	10,220.18
1	HSBC Current 51219138	11	10/02/2023	100.00
1	HSBC Current 51219138	11	08/02/2023	2,265.00
1	HSBC Current 51219138	11	17/02/2023	1,728.23
✓ 3	HSBC Payroll 81345788	11	20/02/2023	9,000.00
1	HSBC Current 51219138	11	28/02/2023	1,335.00
1	HSBC Current 51219138	11	31/01/2023	325.00
3	HSBC Payroll 81345788	11	24/02/2023	0.31
1	HSBC Current 51219138	11	28/02/2023	918.80
✓ 1	HSBC Current 51219138	11	24/02/2023	0.31
1	HSBC Current 51219138	11	28/02/2023	38.90

19/04/2023

Horley Town Council

15:04

**Cashbook transactions totalling £500.00 or more
for the period 29/01/2023 to 28/02/2023**

Payments

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date</u>	<u>Payment Ref</u>	<u>Payee Name</u>	<u>Amount</u>
3	HSBC Payroll 81345788	11	28/02/2023	BACS	Net Salaries	9,766.18
1	HSBC Current 51219138	11	20/02/2023	SO	HSBC Payroll 81345788	9,000.00
✓	HSBC Current 51219138	11	20/02/2023	1585480	Corona Energy	1,228.69
1	HSBC Current 51219138	11	01/02/2023	415668/9	BRITANIACREST RECYCLING	852.00
1	HSBC Current 51219138	11	01/02/2023	5996	Innovation Fire & Security Ltd	1,662.00
1	HSBC Current 51219138	11	09/02/2023	10870365	Idverde Limited	4,997.82
1	HSBC Current 51219138	11	09/02/2023	1000040	LG Business Consultants	1,062.00
1	HSBC Current 51219138	11	15/02/2023	23691	Smartguard Security	1,121.39
1	HSBC Current 51219138	11	22/02/2023	3216/11	Bennetts Builders Ltd	1,303.06
1	HSBC Current 51219138	11	22/02/2023	104872	Micro Maintenance Limited	1,707.60
1	HSBC Current 51219138	11	01/02/2023	BACS	HMRC	3,123.69
1	HSBC Current 51219138	11	01/02/2023	BACS	Surrey Pensions	3,103.10
1	HSBC Current 51219138	11	22/02/2023	BACS	HMRC	3,123.69
1	HSBC Current 51219138	11	22/02/2023	BACS	Surrey Pensions	3,103.10
✓	HSBC Current 51219138	11	28/02/2023	DD	Public Works Loan Board	13,797.82

Receipts

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date Banked</u>	<u>Amount Banked</u>
1	HSBC Current 51219138	11	14/02/2023	10,220.18
1	HSBC Current 51219138	11	08/02/2023	2,265.00
1	HSBC Current 51219138	11	17/02/2023	1,728.23
3	HSBC Payroll 81345788	11	20/02/2023	9,000.00
1	HSBC Current 51219138	11	28/02/2023	1,335.00
1	HSBC Current 51219138	11	28/02/2023	918.80

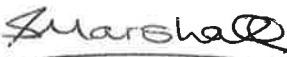
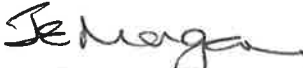

HORLEY TOWN COUNCIL

Councillors' Audit Certificate

This is to certify that we have today conducted the necessary checks for the month(s):

March 2023

We consider that the accounts have/have not been properly maintained during the period in question.

Observations (Councillors)	Clerk/ RFO's action
Some of the payment refs have been cut off eg. Sage INV16347078 cropped to just 7078 whereas other longer invoice references included in full.	Noted
Name: S.MARSHALL Signature: 	Signature: 
Name: HANNAH AVERY. Signature: 	
Date: 20/4/23	Date: 20/4/23.

Horley Town Council

Bank - Cash and Investment Reconciliation as at 31 March 2023

Confirmed Bank & Investment Balances

Bank Statement Balances

31/03/2023	HSBC Current 51219138	48,979.06	✓
28/03/2023	HSBC Deposit 01219154	251,575.26	✓
28/03/2023	HSBC Payroll 81345788	915.39	✓
31/03/2023	Nationwide Intl 90036306	23,240.07	✓
28/03/2023	FairFX Bank Debit Card	736.00	✓
28/03/2023	Handelsbanken 50044859	98,504.30	✓
28/03/2023	Safe (Unbanked Money)	0.00	✓
			423,950.08

Receipts not on Bank Statement

1,087.00

Closing Balance

425,037.08

All Cash & Bank Accounts

1	HSBC Current 51219138	49,066.06
2	HSBC Deposit 01219154	251,575.26
3	HSBC Payroll 81345788	915.39
4	Nationwide Intl 90036306	23,240.07
5	FairFX Bank Debit Card	1,736.00
6	Handelsbanken 50044859	98,504.30
7	Safe (unbanked money)	0.00
	Other Cash & Bank Balances	0.00
	Total Cash & Bank Balances	425,037.08

Bank Reconciliation Statement as at 31/03/2023
for Cashbook 1 - HSBC Current 51219138

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
HSBC Current 51219138	31/03/2023		48,979.06
			<u>48,979.06</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			48,979.06
<u>Unpresented Receipts (Plus)</u>			
01/11/2022		87.00	
			<u>87.00</u>
			49,066.06
		Balance per Cash Book is :-	49,066.06
		Difference is :-	0.00

Signatory 1:

Name S. MARSHALL Signed  Date 20/4/23

Signatory 2:

Name Hannah Avery Signed  Date 20/4/23

Bank Reconciliation Statement as at 28/03/2023
for Cashbook 2 - HSBC Deposit 01219154

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
HSBC Deposit 01219154	28/03/2023		251,575.26
			<u>251,575.26</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			251,575.26
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			251,575.26
		Balance per Cash Book is :-	251,575.26
		Difference is :-	0.00

Signatory 1:

Name S. MARSHALL Signed  Date 20/4/23

Signatory 2:

Name H. Avery Signed  Date 20.4.23

**Bank Reconciliation Statement as at 28/03/2023
for Cashbook 3 - HSBC Payroll 81345788**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
HSBC Payroll 81345788	28/03/2023	401251	915.39
			<u>915.39</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			915.39
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			915.39
		Balance per Cash Book is :-	915.39
		Difference is :-	0.00

Signatory 1:

Name S. MARSHALL Signed  Date 20/4/23

Signatory 2:

Name L. AVERY Signed  Date 20.4.23

Bank Reconciliation Statement as at 28/03/2023
for Cashbook 5 - FairFX Bank Debit Card

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
FairFX Bank Debit Card	28/03/2023		736.00
			<u>736.00</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			736.00
<u>Unpresented Receipts (Plus)</u>			
28/03/2023 JEM		1,000.00	
			<u>1,000.00</u>
			1,736.00
		Balance per Cash Book is :-	1,736.00
		Difference is :-	0.00

Signatory 1:

Name S. MARSHALL Signed  Date 20/4/23

Signatory 2:

Name H. Aveny Signed  Date 20.4.23

Bank Reconciliation Statement as at 31/03/2023
for Cashbook 4 - Nationwide Intl 90036306

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Nationwide Intl 90036306	31/03/2023		23,240.07
			<u>23,240.07</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			23,240.07
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			23,240.07
		Balance per Cash Book is :-	23,240.07
		Difference is :-	0.00

Signatory 1:

Name SAMANTHA MARSHALL Signed  Date 20/04/2023

Signatory 2:

Name H. Avery Signed  Date 20.4.23.

Bank Reconciliation Statement as at 28/03/2023
for Cashbook 6 - Handelsbanken 50044859

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Handelsbanken 50044859	28/03/2023		98,504.30
			<u>98,504.30</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			98,504.30
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			98,504.30
		Balance per Cash Book is :-	98,504.30
		Difference is :-	0.00

Signatory 1:

Name S. MARSHALL Signed  Date 20/4/23

Signatory 2:

Name H. Avery Signed  Date 20.4.23


**Bank Reconciliation Statement as at 28/03/2023
for Cashbook 7 - Safe (unbanked money)**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Safe (Unbanked Money)	28/03/2023		0.00
			<u>0.00</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			0.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

Signatory 1:

Name S. MARSHALL Signed  Date 20/4/23

Signatory 2:

Name H. Avey Signed  Date 20.4.23

19/04/2023

Horley Town Council

15:06

**Cashbook transactions totalling £500.00 or more
for the period 01/03/2023 to 31/03/2023**

Payments

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date</u>	<u>Payment Ref</u>	<u>Payee Name</u>	<u>Amount</u>
2	HSBC Deposit 01219154	12	01/03/2023	JEM	HSBC Current 51219138	25,000.00
✓1	HSBC Current 51219138	12	08/03/2023	JEM	FairFX Bank Debit Card	1,000.00
1	HSBC Current 51219138	12	20/03/2023	SO	HSBC Payroll 81345788	9,000.00
3	HSBC Payroll 81345788	12	28/03/2023	BACS	Net Salaries	9,766.38
1	HSBC Current 51219138	12	20/03/2023	27-38	Corona Energy	846.53
1	HSBC Current 51219138	12	08/03/2023	3193	Idverde Limited	4,997.82
1	HSBC Current 51219138	12	08/03/2023	4254	Nviro Ltd	1,764.00
1	HSBC Current 51219138	12	14/03/2023	23761	Smartguard Security	698.12
1	HSBC Current 51219138	12	22/03/2023	3216/12	Bennetts Builders Ltd	1,303.09
1	HSBC Current 51219138	12	28/03/2023	3604	Bennetts Builders Ltd	1,797.60
1	HSBC Current 51219138	12	28/03/2023	6664	Idverde Limited	4,997.82
✓1	HSBC Current 51219138	12	28/03/2023	JEM	FairFX Bank Debit Card	1,000.00
1	HSBC Current 51219138	12	28/03/2023	BACS	HMRC	3,123.49
1	HSBC Current 51219138	12	28/03/2023	BACS	Surrey Pensions	3,103.10

Receipts

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date Banked</u>	<u>Amount Banked</u>
1	HSBC Current 51219138	12	02/03/2023	949.62
1	HSBC Current 51219138	12	01/03/2023	25,000.00
✓5	FairFX Bank Debit Card	12	08/03/2023	1,000.00
1	HSBC Current 51219138	12	23/03/2023	1,574.94
2	HSBC Deposit 01219154	12	03/03/2023	689.13
3	HSBC Payroll 81345788	12	20/03/2023	9,000.00
5	FairFX Bank Debit Card	12	28/03/2023	1,000.00
1	HSBC Current 51219138	12	29/03/2023	905.50

19/04/2023

Horley Town Council

15:05

**Cashbook transactions totalling £0.00 or more
for the period 01/03/2023 to 31/03/2023**

Payments

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date</u>	<u>Payment Ref</u>	<u>Payee Name</u>	<u>Amount</u>
2	HSBC Deposit 01219154	12	01/03/2023	JEM	HSBC Current 51219138	25,000.00
✓ 1	HSBC Current 51219138	12	08/03/2023	JEM	FairFX Bank Debit Card	1,000.00
1	HSBC Current 51219138	12	20/03/2023	SO	HSBC Payroll 81345788	9,000.00
3	HSBC Payroll 81345788	12	21/03/2023	DD	HSBC	8.00
3	HSBC Payroll 81345788	12	28/03/2023	BACS	Net Salaries	9,766.38
5	FairFX Bank Debit Card	12	16/03/2023	230312ADB	Adobe Systems Software Ireland	60.66
5	FairFX Bank Debit Card	12	07/03/2023	230307MSF	Microsoft Ireland Operations L	146.40
5	FairFX Bank Debit Card	12	02/03/2023	DD	Interflora	59.00
5	FairFX Bank Debit Card	12	28/03/2023	DD	Milk and More	9.70
5	FairFX Bank Debit Card	12	28/03/2023	DD	GiffGaff	24.00
5	FairFX Bank Debit Card	12	24/03/2023	BACS	Banner Box	198.01
1	HSBC Current 51219138	12	08/03/2023	2303	SES Water	100.00
✓ 1	HSBC Current 51219138	12	13/03/2023	10240201	HSBC UK Bank PLC	34.56
1	HSBC Current 51219138	12	15/03/2023	7903	EE Ltd	37.51
1	HSBC Current 51219138	12	16/03/2023	7078	Sage UK	37.20
1	HSBC Current 51219138	12	20/03/2023	27-38	Corona Energy	846.53
1	HSBC Current 51219138	12	20/03/2023	MAR 23	Zen Internet Limited	97.80
1	HSBC Current 51219138	12	24/03/2023	2303 BG	British Gas Business (Office)	124.00
1	HSBC Current 51219138	12	27/03/2023	9116	Spitfire Networking Services L	66.85
1	HSBC Current 51219138	12	27/03/2023	62225	SOS Systems Limited	72.53
1	HSBC Current 51219138	12	08/03/2023	0308A	Amazon Business	21.98
1	HSBC Current 51219138	12	08/03/2023	11816	Blackburn IT Services Ltd	180.00
1	HSBC Current 51219138	12	08/03/2023	3193	Idverde Limited	4,997.82
✓ 1	HSBC Current 51219138	12	08/03/2023	4254	Nviro Ltd	1,764.00
1	HSBC Current 51219138	12	08/03/2023	3921	SB Heating Solutions Ltd	96.00
1	HSBC Current 51219138	12	14/03/2023	230314A	Amazon Business	83.20
1	HSBC Current 51219138	12	14/03/2023	1886/22	Heatherlands Tree Care	180.00
1	HSBC Current 51219138	12	14/03/2023	59663	The Playground Inspection Comp	306.00
1	HSBC Current 51219138	12	14/03/2023	23761	Smartguard Security	698.12
1	HSBC Current 51219138	12	22/03/2023	3216/12	Bennetts Builders Ltd	1,303.09
1	HSBC Current 51219138	12	22/03/2023	8469	Jarrett & Lam Ltd	234.00
1	HSBC Current 51219138	12	22/03/2023	889	Michael Stone Window Cleaning	55.00
1	HSBC Current 51219138	12	28/03/2023	230328A	Amazon Business	52.60
1	HSBC Current 51219138	12	28/03/2023	313D	Horley Baptist Church	50.00
1	HSBC Current 51219138	12	28/03/2023	3604	Bennetts Builders Ltd	1,797.60
1	HSBC Current 51219138	12	28/03/2023	6664	Idverde Limited	4,997.82
1	HSBC Current 51219138	12	28/03/2023	668	Reigate & Banstead Borough Cou	1.00
1	HSBC Current 51219138	12	28/03/2023	JEM	FairFX Bank Debit Card	1,000.00
1	HSBC Current 51219138	12	21/03/2023	DD	HSBC	8.00
1	HSBC Current 51219138	12	28/03/2023	BACS	HMRC	3,123.49
1	HSBC Current 51219138	12	28/03/2023	BACS	Surrey Pensions	3,103.10
1	HSBC Current 51219138	12	22/03/2023	4893	Micro Maintenance Limited	427.91
1	HSBC Current 51219138	12	28/03/2023	DD	SumUp	2.08

Receipts

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date Banked</u>	<u>Amount Banked</u>
1	HSBC Current 51219138	12	10/03/2023	173.76
1	HSBC Current 51219138	12	09/03/2023	152.80

19/04/2023

Horley Town Council

15:05

**Cashbook transactions totalling £0.00 or more
for the period 01/03/2023 to 31/03/2023**

Receipts

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date Banked</u>	<u>Amount Banked</u>
1	HSBC Current 51219138	12	02/03/2023	949.62
1	HSBC Current 51219138	12	01/03/2023	230.00
1	HSBC Current 51219138	12	01/03/2023	54.00
1	HSBC Current 51219138	12	01/03/2023	25,000.00
5	FairFX Bank Debit Card	12	08/03/2023	1,000.00
1	HSBC Current 51219138	12	16/03/2023	160.20
1	HSBC Current 51219138	12	21/03/2023	377.00
✓	HSBC Current 51219138	12	23/03/2023	1,574.94
1	HSBC Current 51219138	12	24/03/2023	310.00
1	HSBC Current 51219138	12	25/03/2023	96.12
2	HSBC Deposit 01219154	12	03/03/2023	689.13
3	HSBC Payroll 81345788	12	20/03/2023	9,000.00
4	Nationwide Intl 90036306	12	31/03/2023	383.49
5	FairFX Bank Debit Card	12	28/03/2023	1,000.00
1	HSBC Current 51219138	12	15/03/2023	58.00
1	HSBC Current 51219138	12	28/03/2023	228.00
1	HSBC Current 51219138	12	24/03/2023	0.30
1	HSBC Current 51219138	12	29/03/2023	140.00
1	HSBC Current 51219138	12	29/03/2023	210.00
1	HSBC Current 51219138	12	29/03/2023	55.00
1	HSBC Current 51219138	12	29/03/2023	905.50
1	HSBC Current 51219138	12	31/03/2023	116.00

Summary Income & Expenditure by Budget Heading 31/03/2023

Month No: 12

Cost Centre Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
110 Council Income	Income	1,073	520,580	503,978	(16,602)			103.3%
	less Transfer to EMR	0	14,951					
	Movement to/(from) Gen Reserve	<u>1,073</u>	<u>505,630</u>					
120 Albert Rooms	Income	1,800	13,415	10,000	(3,415)			134.1%
	Expenditure	2,434	8,677	7,150	(1,527)	(1,527)		121.4%
	Movement to/(from) Gen Reserve	<u>(634)</u>	<u>4,738</u>					
130 Legal and Statutory	Expenditure	0	13,852	13,000	(852)	(852)		106.6%
140 Salaries	Expenditure	15,993	189,037	210,700	21,663	21,663		89.7%
150 Office Expenditure	Income	0	9	0	(9)			0.0%
	Expenditure	1,158	20,516	17,525	(2,991)	(2,991)		117.1%
	Movement to/(from) Gen Reserve	<u>(1,158)</u>	<u>(20,508)</u>					
160 Administration	Income	0	665	0	(665)			0.0%
	Expenditure	2,123	19,615	23,245	3,630	3,630		84.4%
	Movement to/(from) Gen Reserve	<u>(2,123)</u>	<u>(18,950)</u>					
170 Compliance & Regulatory	Expenditure	229	3,948	5,000	1,052	1,052		79.0%
180 Maintenance and Repair	Expenditure	4,410	18,754	22,050	3,296	3,296		85.1%
190 Office Other Running Costs	Expenditure	0	259	0	(259)	(259)		0.0%
210 Court Lodge & Innes Pavilion	Income	2,547	16,627	16,600	(27)			100.2%
	Expenditure	674	10,102	14,081	3,979	3,979		71.7%
	Movement to/(from) Gen Reserve	<u>1,873</u>	<u>6,525</u>					
220 Horley Recreation Ground	Income	548	16,471	18,776	2,306			87.7%
	Expenditure	291	31,917	35,562	3,645	3,645		89.8%
	Net Income over Expenditure	<u>258</u>	<u>(15,447)</u>	<u>(16,786)</u>	<u>(1,339)</u>			
	plus Transfer from EMR	0	0					
	Movement to/(from) Gen Reserve	<u>258</u>	<u>(15,447)</u>					
230 Church Road Allotments	Income	283	3,594	3,300	(294)			108.9%
	Expenditure	0	530	2,370	1,840	1,840		22.4%
	Movement to/(from) Gen Reserve	<u>283</u>	<u>3,064</u>					
240 Langshott Allotments	Income	(65)	3,920	3,800	(120)			103.2%
	Expenditure	331	1,792	7,100	5,308	5,308		25.2%
	Movement to/(from) Gen Reserve	<u>(396)</u>	<u>2,128</u>					
260 Michael Crescent	Expenditure	114	8,593	2,740	(5,853)	(5,853)		313.6%
	plus Transfer from EMR	0	4,800					
	Movement to/(from) Gen Reserve	<u>(114)</u>	<u>(3,793)</u>					
270 Emlyn Meadows	Expenditure	0	0	2,000	2,000	2,000		0.0%
280 Town Centre	Income	0	1,784	1,700	(84)			104.9%
	Expenditure	215	12,940	12,895	(45)	(45)		100.3%
	Movement to/(from) Gen Reserve	<u>(215)</u>	<u>(11,156)</u>					
290 Security	Expenditure	1,388	10,339	13,560	3,221	3,221		76.2%
310 Full Council	Expenditure	9,980	87,739	61,747	(25,992)	(25,992)		142.1%

Summary Income & Expenditure by Budget Heading 31/03/2023

Month No: 12

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
plus Transfer from EMR	0	15,410					
Movement to/(from) Gen Reserve	<u>(9,980)</u>	<u>(72,328)</u>					
320 Loans Expenditure	0	47,141	47,141	0		0	100.0%
Grand Totals:- Income	6,186	577,064	558,154	(18,910)			103.4%
Expenditure	39,340	485,751	497,866	12,115	0	12,115	97.6%
Net Income over Expenditure	<u>(33,154)</u>	<u>91,313</u>	<u>60,288</u>	<u>(31,025)</u>			
plus Transfer from EMR	0	20,210					
less Transfer to EMR	0	14,951					
Movement to/(from) Gen Reserve	<u>(33,154)</u>	<u>96,573</u>					

Outstanding Balances by Month as at 31/03/2023

A/C Code	Customer Name	Balance	Mar 2023	Feb 2023	Jan 2023	Prior Months	On A/c Pymnts
Ledger No 1: Sales Ledger Control Acc							
ATH001	ATHLETICO FC	-197.35	295.92	73.98	0.00	197.20	-764.45
BON001	BONI JENKINS	116.00	116.00	0.00	0.00	0.00	0.00
CHA001	CHARLWOOD JUNIORS	74.00	36.97	0.00	36.97	0.06	0.00
CHA002	CHARLOTTE HUGGINS	244.00	216.00	0.00	27.00	1.00	0.00
ESP001	ESPA	45.20	45.20	0.00	0.00	0.00	0.00
FUZ001	FUZION DOJO	925.61	954.61	0.00	0.00	-29.00	0.00
GAT001	GATWICK UNITED FC	363.28	363.28	0.00	0.00	0.00	0.00
GTW001	GATWICK WARRIORS	246.47	162.67	83.80	0.00	0.00	0.00
HOR001	ART SOCIETY	175.00	175.00	0.00	0.00	0.00	0.00
HOR002	HORLEY AFC	-123.58	616.46	147.96	0.00	1,553.16	-2,441.16
MFS001	MICKLEFIELD SCHOOL	30.81	30.81	0.00	0.00	0.00	0.00
MON001	MONOTYPE FC	-98.60	147.90	49.30	0.00	197.20	-493.00
MON002	MONOTYPE ATHLETIC	76.40	76.40	0.00	0.00	0.00	0.00
RBE	RB EAGLES	-49.30	197.20	49.30	0.00	197.20	-493.00
RCC001	RCCG CHURCH	1,021.00	590.00	431.00	0.00	0.00	0.00
REI004	REIGATE GRAMMER	41.08	0.00	0.00	0.00	41.08	0.00
REI005	REIGATE TOWN FC	-123.34	0.00	73.98	0.00	739.74	-937.06
SLI001	SLIMMING WORLD	98.81	98.81	0.00	0.00	0.00	0.00
THO001	THOMPSON	198.00	198.00	0.00	0.00	0.00	0.00
WWI001	WARDROBE WIZARDS	210.00	210.00	0.00	0.00	0.00	0.00
YMC001	YMCA	45.20	45.20	0.00	0.00	0.00	0.00
Total Sales Ledger No 1		3,318.69	4,576.43	909.32	63.97	2,897.64	-5,128.67
TOTAL SALES LEDGER BALANCES		3,318.69	4,576.43	909.32	63.97	2,897.64	-5,128.67



HORLEY TOWN COUNCIL

Full Council

Rota for Councillors' Audit 2023/24

Date of Meeting	Accounts	Members
20 June 2023	Jan/Feb/ Mar 2023	Cllrs Avery and Marshall
25 July 2023	Apr/May/Jun 2023	Cllrs Baird and
31 Oct 2023	Jul/Aug/Sep 2023	Cllrs George and
30 Jan 2023	Oct/Nov/Dec 2023	Cllrs Marshall and
TBA (June 2024)	Jan/Feb/ Mar 2024	Cllrs Beech and Saunders

RFO will liaise with Members to agree a date and time for their audit; usually between one and two weeks prior to the meeting.

If Members are unable to attend, please contact the office at the earliest opportunity.

Horley Edmonds Fund Panel

Suite 3, First Floor, Cleary Court
169 Church Street East
Woking
GU21 6HJ01483 478092
Rebecca.Bowden@cfsurrey.org.uk2nd May 2023

Dear Jane and Judy,

We are writing to you to draw your attention to the current value of your Endowment Fund with the Community Foundation for Surrey.

As you know, we held two investment managers' briefings in February covering the market review and outlook which explained the negative impact of the turbulent conditions on investment performance over the last year and looked ahead at likely implications for the coming 12 months. Both CCLA and Sarasin predicted portfolio growth from 2023 onwards and were confident of delivering the RPI+4%, that is our investment target over the long term. It is notable that both CCLA and Sarasin have performed favourably by comparison with competitors.

As you know, over this past year capital markets were shocked in multiple ways: the war in Ukraine, and a return of inflation to levels not seen for decades. Governments were forced – again – to backstop their economies, and growth stalled globally. Pressures from a tight labour market, and rising commodity prices and the energy crisis in Europe seeped into core inflation, and central banks embarked on a cycle of interest rates hikes that resulted in a rare decline in both global bond and equity markets. Historically, bonds have typically acted as a buffer to overall performance when equity values have fallen. This has also impacted CFS investments. Our Endowment Funds are long-term plans as you know: by looking at the performance of the last 5 years we can see that the investments had a hit in 2020 due to the global pandemic and the same thing has happened again this year due to the factors mentioned above. Taken in the round, over a longer-term planning horizon, these incidents should not affect overall planned giving. However of course in the immediate term they mean that all our Invested funds are showing falls in value for the year to March 2023. This also affects those of you who have Community First Invested funds.

CFS appointed two fund managers (CCLA and Sarasin) to manage CFS' investments and requested the following factors to consider when dealing with our investments.

- Aligning our investment objectives with long term goals,

Combining ethics into that objective,

- Approach on Sustainability
- Establishing clear goals for short medium and long term.

We aim to achieve the following:

- An average annual total return of inflation plus 4% after costs over the long term
- An ongoing progressive and reliable distribution stream that can be paid without impairing the real value of capital.
- Manage volatility to be supportive of our return goals.

Trustees reviewed this Investment policy in March and our Finance & Investment Committee recommended to the Board the following actions, which they subsequently approved:

- Given the significant and sustained strong performance by CCLA we will move all investments to CCLA going forward.
- Trustees recommend that Fund Owners implement a draw-down of 5% for grant-making in 2023-34 in light of the significant levels of increased need in the voluntary sector and in particular the large number of organisations facing significant financial challenges at this time.
- Further, trustees recommend that Fund Owners should retain 4% of that draw down in their Fund grant revenue account – ready to make grants at their discretion. The equivalent of 1% should be put into the Surrey Community Fund (SCF) specifically to support community organisations and charities who are being severely impacted at this time due to increased costs and decreased revenue. Any applications for these funds would be dealt with in the usual manner as ‘**crisis applications**’ to SCF and we have attached the criteria agreed by our trustees for use when deciding whether to make crisis grant awards. It is our aim to support organisations we know are providing such valuable services in our county, but who need to bridge the gap left in the wake of Covid and cost of living challenges. This supports the future of our collective giving in Surrey.

Whilst the above are trustee’s recommendations, the funds we manage are of course your funds. As an Area Fund we know that you have worked very hard to raise your funds for your area – we therefore assume that rather than put the 1% into the Surrey Community Fund for crisis grants you would prefer to keep it in your fund but ring-fence it for crisis grants. The CFS Grants Team will undertake to make you aware of any crisis fund applications that we receive which would fall within your area of operations so that you can support them.

We would like to offer you the opportunity to meet with our CEO and/or Treasurer to discuss any aspect of the above if you would like to do so – please respond to this letter to let us know if you would like to arrange such a meeting, and also please indicate if you are content to accept the trustees’ recommendation on drawdown level and breakdown.

Yours sincerely,



Dr Rebecca Bowden, Chief Executive



Paul Downes, Honorary Treasurer

Surrey Community Fund – applications for ‘Crisis Grants’ – Decisions are made by Grants Committee consisting of Trustees and Volunteers representing the wider community.

Crisis grants may support;

- Registered Charities
- Registered CIO

in either case which are organisations which must have previously been funded by CFS (i.e. have passed our due diligence checking and have a track record of delivery).

Grants will be awarded where the Grants Committee agree that ;

- The charity can demonstrate that a grant will enable them to stabilise their financial situation in the short term.

and

- The charity can demonstrate that it has a realistic plan to be sustainable in the longer term.

and

- The grant will make a material difference.

The Priority for Crisis grants will be:

- Charities/CIO which can demonstrate the impact of their work in terms of need and disadvantage.
- Where the loss of the organisation would also have a wider impact on other organisations and their beneficiaries
- Organisations where there is no credible alternative provider in their market.

Deadlines

Applications for crisis support may be received at any time. Grant seekers should in the first instance submit an Expression of Interest, these will be considered on a rolling basis not connected to any deadline.

Grant Size

We anticipate that grants will be up to £10,000 but a fixed limit is not set

Notes

- We have seen a significant and sustained increase in applications in the last 6 months and anticipate an ongoing need.
- We have very limited funding available, requesting a contribution from all our fund owners at this time will enable us to have a small fund available for this purpose. Formalising the criteria for how we will make such awards enables us to manage our resources in an equitable way.
- These criteria should ensure that any grant we award acts as a bridge for an organisation through a difficult patch, resulting in a more sustainable situation. However, by their nature there will be a higher than usual risk that an organisation may close due to insolvency. Our existing Terms & Conditions cover the return of funds in this situation.
- A note on Reserves – it has been customary for the assessors and Grants Committee to look very carefully at organisations which have lower levels of reserves (3 months or less) and we will continue to do this. We do not believe it is appropriate to have a hard cut-off minimum level for this as there are a range of reasons why organisations will have different working levels of reserves. In

light of a rise in frequency of applications from organisations with lower reserves levels, we have consulted with a number of other CFs recently. None of them had a minimum threshold, although several had recently been looking very carefully at organisations holding more than 12 month reserves as, in the current climate, it was felt that priority should be given to struggling organisations.

Background

CFS are seeing increasing number of charities struggling with low reserves and cashflow issues. Fundamentally sound organisations have found themselves in difficulties following the pressures caused by;

The Pandemic

- Loss of community fundraising income
- Unexpected costs of changes to delivery
- Changes to funding priorities of traditional funders.
- Staffing disruption across the sector

The Cost of Living Crisis

- Increased energy costs
- Inflationary pressures
- Lack of experience in budgeting during a period of inflation
- Fixed income from contracts
- Reduced funding available from commissioners and grant makers

Many charities have eaten into their reserves to manage these pressures.

During 2022 the Foundation has received and considered applications for Crisis support. We expect this to continue and increase. To date these applications have been considered on first come first come basis. There has been a common understanding of the purpose of these grants but no written criteria to guide where they should or should not be awarded.

In practice we have made awards where we believed a grant could make a significant difference to the sustainability of the charity and achieve more than putting off the inevitable.

It is not practical to operate Crisis funding on a rounds and deadlines basis – by definition a crisis has no respect for timetables – but in the interests of fairness and transparency it is important to define and publish criteria.

Briefing paper on Community Foundation Trustees recommendations regarding the Horley Edmonds Fund for the Year 2023-24

Introduction

Following receipt of a letter from Community Foundation for Surrey dated 2 May 2023 (copy attached) Council will wish to consider the following recommendations regarding the Horley Edmonds Fund made by the Trustees.

Recommendation 1 - That fund owners implement a draw-down of 5% for grant making in 2023-24 in the light of the significant levels of increased need in the voluntary sector and in particular the large number of organisations facing significant financial challenges at this time.

Recommendation 2 - That fund owners retain 4% of that draw down in the Fund grant revenue account with the equivalent of 1% to be put into the Surrey community Fund specifically to support community organisations and charities who are being severely impacted at this time due to increased costs and decreased revenue.

Background

The Council received a bequest in the last Will and Testament of Cyril Frank Edmonds. The terms of the Will are that the bequest is “for the benefit of the people of Horley as a whole”. The Council accepted the bequest under Section 139 of the Local Government Act 1972. The Town Council considered several options, conducted a public consultation in 2007 and later approved a recommendation that the capital sum be invested, and the interest derived from it to be used for the benefit of underprivileged and needy Horley residents. The principal sum was to be left untouched.

Context

The Council have recently signed a new agreement with the Community Foundation for Surrey which includes the following distribution policy applicable to Endowment Funds.

Distribution Policy

The amount intended to be distributed is the income from the capital less the Charges for the financial year (or part year if the Fund was established during the financial year) plus a proportion to be decided by Us of the cumulative capital gain if any since the date the Fund was established. We will aim to distribute a relatively stable amount each year notwithstanding fluctuations in the capital value of the fund. If You wish You (or Your Nominee) may withdraw additional monies from the capital gain or the capital in the Fund for distribution by way of grant.

The Capital Value of the Fund goes up and down and on the most recent statement (attached), the capital value of the fund stands at **£127,353.79**, with the balance available for grant making standing at **£3,751.50**. Our Fund manager has assured us that in view of the recent recovery in return on investment they are on track to reach this year’s target with the result that the proposed drawdown does not erode capital.

Recommend

Agree CFS Trustees Recommendation 1 but reject recommendation 2 on the basis that the Horley Edmonds Fund is solely targeted for the support Horley residents

PLEASE COMPLETE BY 5pm ON FRIDAY 28th APRIL

Surrey Association of Local Councils is inviting your views via this survey on the topic of CIL. This scheme was introduced as part of the Localism Agenda by government with the objective to encourage communities to embrace housing development which would deliver developer contributions to improve or mitigate the impact of development on the Local community.

The Borough/District Council collects the levy from developers, takes 5% for administration, forwards 15% to constituted Local Councils, or 25% if that council has a valid Neighbourhood Plan, by statute. What happens to the balance of 85% or 75% is determined by the Borough/District Council. Depending on the size of developments the improvement or mitigation measures desired by the Local community may not be fully funded with the 15 or 25% allocated to Local Councils, and the Borough/District can spend the CIL money it has on projects that are of no immediate benefit to the Local community taking development. Local Councils can also be banned from applying for some of the residual 85% or 75% CIL money held by Borough/District councils

* 1. Name of Council

Horley Town Council

* 2. Have you received Strategic CIL money?

Yes Awarded in most recent round

No However, we have recently been notified that our bids for four capital community infrastructure and improvement projects have been approved and we expect to receive strategic CIL money.

3. If you have received Strategic CIL money was it sufficient to mitigate the impact of the Development in your parish/town ward areas?

Yes Not yet received but has been awarded and in answer to question 4, we have listed the four projects for which the Strategic CIL has been awarded.

No

4. If you answered **YES** to question 2, could you describe the projects achieved

1. Community Safety Improvements for Horley Recreation Ground to renew the perimeter railings, add a CCTV tower and improve lighting with LED conversions for energy efficiency and less environmental impact.

2. Expansion of the Horley Town Council Offices to include increased staff accommodation, EVCPs, insulation and Solar Panels as enhanced sustainability improvements.

3. Provision of a new contemporary playground at Michael Crescent with multisensory equipment and wheelchair accessibility.

4. Resurfacing of a car park and access road at two allotment sites owned and managed by Horley Town Council.

5. If you answered **NO** to question 2, what impact has gone unmitigated?

Greater provision for amenity space and sport for example the provision of a town park

6. Apart from domestic extensions which incrementally increase the population, have you had significant housing built in your parish/town ward areas between:

- 10-50 dwellings
- 51-100 dwellings
- 101-200 dwellings
- 201-300 dwellings
- 301-400 dwellings
- 401+ dwellings

***Over 1500 homes are still in the process of being built in Horley but this development started after the introduction of CIL**

No significant housing built in Local Community*

since the introduction of CIL, however a very large housing development is still in the process of being built in Horley, increasing the number of residents significantly and having a significant impact on the need for increased infrastructure.

7. Has your parish/town been impacted by development in neighbouring areas?

- Yes
- No

8. If you answered **YES** to question 6 please describe the impacts you are experiencing

A significant housing development is still in the process of being built in Horley and it is anticipated that these prospective residents will use the health, education, transport, and leisure infrastructure in Horley, thereby creating a massive impact on local services in Horley that are already over stretched.

9. What have you managed to achieve with the CIL money?

**With our own small pot of CIL money we have:-
refurbished the tennis courts in the recreation ground which are available to use free of charge,
widened the entrance to Horley Recreation Ground for community safety and to allow two way traffic
installed VAS signs on a winding residential road used as a major thoroughfare as a necessary traffic calming measure
planned demolition of a derelict and unsightly building at one of our parks and to redevelop the land as a recreational outdoor space.**

10. If you consider that not enough CIL money has been allocated to enable your council to meet the needs associated with development, then what percentage do you feel would be a fair allocation in total, given that some CIL should be allowed to fund improvements in the wider Borough/District area.

- 15%
- 25%
- 35%
- 45%
- 55%
- 65%
- 75%

given the very small amounts predicted for the future and because in a largely un-parished borough this would go some way towards mitigating the impact of double taxation on residents and give local people a greater say in how the infrastructure is developed locally

11. Has the Borough/District consulted your Local Council on projects the Borough/District wants to spend using CIL collected from development in your community?

- Yes
- No



Committee Paper: For Decision

Full Council meeting 20 June 2023 Michael Crescent Scout Building Demolition (the property)



1. **BACKGROUND:**

The property is located in a small recreation ground with a playground off Michael Crescent Centenary Park, Horley. The property was formerly a squash club, built by the Armed Forces in 1943. In more recent times, it has been converted for use by the Horley 1st Scouts, the major alteration being the introduction of a mezzanine floor and a new roof. The property is currently in a derelict condition and is unoccupied.

2. **TENURE:**

The Town Council holds the freehold title under registered title Ref: SY449418, having purchased the freehold in 1975 from Surrey County Council. The Horley Scouts Association's remaining lease was terminated by mutual consent in 2010 because of the declining use by the scouts.

3. **PLANNING STATUS:**

Consent was granted in 1988 for the change of use of the building from a squash court to a scout hut. The building is not locally listed. To proceed with the demolition, it will require formal confirmation from RBBC that it falls under General Permitted Development which is done by way of submitting a **Demolition Notice** to their planning department.

4. **CONDITION OF BUILDING:**

A structural survey was conducted in 2018. The surveyor stated *"I would suggest that the building is kept locked shut and only entered under supervision as I believe it to present a risk to health and safety in its current state"*. From recent inspections, the building has continued to deteriorate.

5. **CURRENT RUNNING COSTS:**

The current running costs including electricity, water, rates and insurance amount to approx. £1,000 pa.

6. **PREVIOUS OPTIONS EXPLORED:**

In earlier years, the Town Council had considered several options e.g. whether to refurbish, mothball, rebuild etc. It was resolved at the Full Council meeting on 7 March 2023 that the only realistic option would be to demolish the property and seek estimates from contractors to implement. Such a decision would not prohibit future development of the site in the longer term. Exploratory architect's plans for the development of a community hall remain on file.

7. **DEMOLITION AND WORKS TO BE CARRIED OUT:**

This briefing paper describes the estimates received for the building's demolition and recommends a contractor and to agree the project timescale.

The works to be carried out are:

- Removal of all waste and hazardous material to landfill site
- Disconnection of water supply, waste and power services
- Protection of the site by Heras security fencing during the entire project
- Protection to drains or culverts and neighbouring properties
- Asbestos inspection and removal
- Erect scaffolding for protection of air quality station
- Demolish specified buildings to underside of slab
- Excavate foundations/footings to depth of 2m and remove all resultant hard arisings from site to a suitable recycling station
- Strip out specified buildings and clear site of all waste to appropriate recycling station
- Leave site safe and tidy

8. ESTIMATES RECEIVED:

Under **Financial Reg 11.1 (i)** the Town Council is permitted to seek 3 competitive estimates (and not invite a tender via gov.uk Contracts Finder) because the costs of the works below £25k.

Contractor A	*£13,050
Contractor B	£19,205
Contractor C	**£12,890

** includes cost of £1,450 of scaffolding etc to protect adjacent AQM*

*** estimate to supply scaffolding etc to protect AQM unit has not been submitted*

9. FINANCIAL:

HTC has a budget not exceeding £20,000 sourced from the Town Council's general Neighbourhood CIL receipts.

10. OTHER CONSIDERATIONS:

10.1 Air Quality Monitoring Station

RBBC manages the **Air Quality Monitoring Station (RG1)** adjacent to the property. The Station already has had its power supply redirected to an independent supply previously installed in the park. The RBBC Environmental Health Officer (EHO) has been notified of the demolition and met with the preferred contractor and a HTC representative to address some issues raised with the key objective of enabling the Station to continue to operate with minimum interruption during the demolition works. Discussions have also been held with a view to the Borough Council making a financial contribution to HTC towards protecting the Station during the demolition works. The Town Council further recognises the importance for air quality monitoring to be conducted in Horley as it is the closest town to Gatwick Airport and the Development Consent Order (DCO) application by Gatwick Airport is also now underway. HTC is therefore supportive to the Borough Council to measure air pollution and to protect public health within government guidelines through this ongoing important work.

10.2 Grounds Maintenance Contract

The grounds maintenance specification will only require minor changes to the current works schedule at this site, following the demolition.

10.3 Public Consultation

A leaflet drop will be organised to inform local residents on adjacent roads prior to the demolition date which is expected to take place in the autumn of 2023 (subject to confirmation).

11. RECOMMENDATION:

It is recommended that **Contractor A** be appointed as the lead contractor to carry out the demolition and associated works for the total sum of £13,050 plus VAT.

*HTC/JW/AJJ/Michael Crescent Dem_Phase 1
June 2023*



Horley Town Council

Equality and Diversity Policy

1. INTRODUCTION:

Horley Town Council recognises the importance of equality of opportunity in every aspect of council activity and that discrimination on the grounds of disability, race, colour, ethnic/national origin, sexuality, gender, marital status, age or religion is harmful and in many cases illegal. The Town Council is committed to achieving equality of opportunity, valuing diversity in all aspects of its work and providing an inclusive and supportive environment for everyone.

2. THE LEGISLATION:

The Equality Act became law in October 2010. It replaces previous legislation (ie. the Sex Discrimination Act 1975, the Race Relations Act 1976 and the Disability Discrimination Act 1995); the Equal Pay Act 1970; the Race Relations Act 1976; the Employment Equality (Sexual Orientation) Regulations 2003; Protection from Harassment Act 1997; the Disability Discrimination Act 1995 and Employment Equality (Age) Regulations 2006.

Under the Sex Discrimination Act 1975, it is not lawful to treat a person less favourably than a person of the opposite sex. It is also unlawful to discriminate based on marital status and on grounds of sexual orientation under the Equal Opportunities Sexual Orientation Act 2003. Under the Protection from Harassment Act 1997, the unwanted conduct of a sexual nature, or other conduct based on sex affecting the dignity of women or men at work, should not be tolerated.

The legislation sets out a prescribed set of protected characteristics including age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation. It further covers prohibited conduct including discrimination, adjustments for disabled persons, victimisation and harassment, services and public functions, premises, employment, contracts and advancement of equality. The latter provision specifies a public sector equality duty which applies to local councils to eliminate discrimination, harassment and promote equality of opportunity between all individuals.

The Town Council recognises the public sector equality duty, applicable to local authorities to eliminate discrimination, harassment, victimisation and to foster good relations between different groups as well as to promote equality of opportunity as set out in statute under the Sex Discrimination Act 1975 and the Protection from Harassment Act 1997.

3. SCOPE OF POLICY:

The Equality Act 2010 [s.4] introduced the term 'protected characteristics' to refer to groups that are protected under the Act, these in summary are:

3.1 Equal Opportunities:

Horley Town Council is committed to equality of opportunity, valuing diversity in all aspects of its work as well as providing an inclusive and supportive environment for all by:

- ensuring that people are treated fairly, regardless of age, disability, gender reassignment, marriage and civil partnership, sex, pregnancy and maternity, race, religion, sexual orientation, socio-economic background, or any other distinction;
- promoting diversity and equality as well as valuing the contributions made by individuals and groups of people from diverse cultural, ethnic, socio-economic and distinctive backgrounds;
- challenging inequality and less favourable treatment wherever practicable; and
- promoting greater participation of under-represented groups by encouraging positive action to address inequality, promote an environment, free of harassment and bullying on any grounds in relation to all staff, councillors, contractors and visitors attending the Council's offices or meetings.

3.2 Race Relations:

The Race Relations Act 1976 already makes it unlawful to discriminate against someone on racial grounds. As a result of new legislation, the Race Relations (Amendment) Act 2000, local Councils are under a general duty to have due regard for the need to:

- i. eliminate unlawful racial discrimination;*
- ii. promote equality of opportunity regardless of race;*
- iii. promote good relations between people of different racial groups.*

The aim of the legislation is to incorporate this way of thinking into a council's decision-making process and service delivery. The Town Council recognises that its community is made up of a wide range of different people and it respects and values the consequential cultural diversity. It shall ensure that it meets its responsibilities under legislation related to equality matters in ways that have a positive impact on the achievement of equality of opportunity in the wider community.

The Town Council acknowledges the general duty placed upon it by the Race Relations (Amendment) Act 2000 and shall have due regard for the need to eliminate discrimination, promote equality of opportunity together with racial equality between people of different racial groups. It will challenge racism wherever it occurs; respond swiftly and sensitively to racist incidents; and actively promote race equality in the Town Council.

3.3 Age:

Individuals of any age or apparent age are protected from discrimination. Horley Town Council will ensure that people of all ages are treated with respect and dignity; ensure that people of working age are given equal access to our employment training, development and promotion opportunities; and challenge discriminatory assumptions about younger and older people.

The Employment Equality (Age) Regulations Act 2006 covers employment and vocational training. This includes access to help and guidance, recruitment, promotion, training, development, perks and pay. The regulations apply to people of all ages, both young and old. The aim of this legislation is to protect employees against discrimination, harassment or victimisation on the grounds of age.

Horley Town Council acknowledges the general duty placed upon it by the Employment Equality (Age) Regulations 2006. It is unlawful to terminate employment by retirement unless the employer can justify it, or the employee agrees to it. The Council implements a 'Duty to Consider' procedure in order to allow employees the right to request to work beyond the official retirement age. Should employees wish to work beyond the official retirement age, then they must request this at least six months, but not more than twelve months, in advance of a planned retirement.

3.4 Disability:

A disability is a physical or mental impairment which has (or is likely to have) a substantial effect on a person's ability to carry out day-to-day activities for a period of a year or more. Certain medical conditions, such as cancer, multiple sclerosis and HIV are a disability from the outset, whatever their impact on day-to-day activities. Protection from discrimination covers a person who has had a disability in the past.

There is no unfavourable treatment if the 'discriminator' did not know or could not reasonably have known the person had a disability. More favourable treatment of disabled persons is not unlawful discrimination against non-disabled people.

The Disability Discrimination Act 1995 (DDA) was introduced in order to eliminate discrimination that disabled people experienced in their day to day lives. All employers have to comply with the DDA. There are two ways in which there could be unlawful discrimination against a disabled employee or job applicant:

- i. by treating any individual less favourably than others because of their disability. This includes initial employment, promotion opportunities, training as well as terms and conditions of employment;*
- ii. by failing to make reasonable adjustments.*

Horley Town Council has a duty to make 'reasonable adjustments' where a 'provision, criterion or practice' puts a disabled person at a substantial disadvantage compared to non-disabled persons. Then a duty arises on the Council to take such reasonable steps as are necessary to avoid the disadvantage at no charge to the employee.

Horley Town Council acknowledges the general duty placed upon it by the Disability Discrimination Act 1995. The Town Council will continue with its functions and policies to have due regard for the need to eliminate discrimination and make reasonable adjustments to promote equality of opportunity and equality for those with disabilities.

3.5 Gender Reassignment:

Gender reassignment is a protected characteristic that applies to a transsexual person who is proposing to undergo, is undergoing, or has undergone a process (or part of a process) to change their sex. The Town Council will challenge discriminatory assumptions about women and men; take positive action to redress the negative effects of discrimination against women and men; offer equal access for women and men to representation, services, employment, training and pay and encourage other organisations to do the same; and provide support to prevent discrimination against transsexual people who have or who are about to undergo gender reassignment.

3.6 Sexual Orientation:

The Equality Act 2010 protects a person's sexual orientation towards:

- people of the same sex as him or her (i.e. a gay man or a lesbian woman);
- people of the opposite sex from him or her; and
- people of both sexes.

The Town Council will ensure to consider the needs of all sexual orientations. It is important to note that carers are also protected through association to any of the 'protected characteristics' described above. The Town Council further recognises that there is a range of other groups that may face additional disadvantage and discrimination and will be considered when making decisions and will ensure to demonstrate respectfulness to everyone at all times.

3.7 Marriage and Civil Partnership:

Partnership Protection is given to people who have or share the characteristics of being married or being a civil partner. The Town Council will ensure that people are treated with respect and dignity and that a positive image is promoted regardless of marriage or civil partnership; challenge discriminatory assumptions about the marriage or civil partnership of our employees; and ensure that no individual is disadvantaged and that we take account of the needs of our employees' marriage or civil partnership.

3.8 Pregnancy and Maternity:

This protected characteristic covers the course of a pregnancy and any illness suffered as a result of the pregnancy or because a woman is exercising or is seeking to exercise the right to compulsory, ordinary or additional maternity leave. The Town Council will ensure that people are treated with respect and dignity and that a positive image is promoted regardless of pregnancy or maternity; challenge discriminatory assumptions about the pregnancy or maternity of our employees; ensure that no individual is disadvantaged; and that we take account of the needs of our employees' pregnancy or maternity.

3.9 Religion or Belief:

Religion means any religion, including lack of religion. Belief is defined as any religious or philosophical belief including a lack of belief. The Town Council will ensure that religion or beliefs and related observances of councillors and employees are respected and accommodated wherever possible and respect people's beliefs where the expression of those beliefs does not impinge on the legitimate rights of others.

4 POLICY OBJECTIVES:

In order to improve delivery, information and access to services, the Town Council will:

- Ensure all councillors, employees, contractors and users of our services are informed about our Equality and Diversity Policy.
- Apply equal opportunities principles to work undertaken for the council by external contractors, other organisations in receipt of council funding and in work with our partners.
- Rectify any elements of our work which have the potential for discrimination and prejudice.

To promote equality and diversity with other partners, the Town Council will:

- Promote tolerance and respect between diverse groups and individuals.
- Acknowledge and celebrate, wherever possible, the variety of lifestyles and cultures within the town.
- Challenge all forms of discrimination within the Town Council and the wider community.
- Support the development of communities and assist them in challenging discrimination, harassment, bullying and violence.

5 RESPONSIBILITY AND LIABILITY:

All councillors and members of staff remain personally responsible for ensuring that they act within the law. The Town Clerk is responsible for ensuring that staff perform their duties in a lawful manner and that councillors and staff are supported by appropriate equality and diversity training. In certain circumstances, the Town Council could be vicariously liable for actions carried out by individuals purportedly in the Town Council's name. Any councillor or member of staff may be personally liable if, whilst on council business and despite guidance and training from the council, they behave illegally in respect of the Equality Act 2010. Any breach of the Council's Equalities and Diversity Policy will be regarded as serious misconduct and could lead to disciplinary proceedings. Councillors and employees are entitled to complain about discrimination, harassment or victimisation through the Town Clerk (or Council Chairman as appropriate), or refer to the Council's Grievance Procedures as detailed in the Staff Handbook.

6 RECRUITMENT:

Horley Town Council is an equal opportunities employer and will ensure that, within the framework of the law, the council's recruitment process for staff and the co-option of councillors is free from unlawful or unfair discrimination. Any recruitment advertisement will be non-discriminatory and will avoid any gender or culturally specific language and include a statement of commitment to equal opportunities, welcoming applications from all sections of the community. Application forms should ask whether the applicant has been convicted of a criminal offence and, if so, to give details. Under the Rehabilitation of Offenders Act 1974 a conviction can become spent. If so, the applicant is not obliged to disclose it. Job applications should not ask for the applicant's age. During the interview process, candidates will be asked a standard set of agreed questions to avoid potentially discriminatory questions. Personal questions relating to the candidate's age, sex, sexual orientation, race, marital status, nationality, religion or belief, disability, membership or non-membership of a trade union will not be asked.

7 EMPLOYMENT:

All employees whether full-time, part-time, fixed contract, agency workers or temporary staff, will be treated fairly and equally. Selection for employment, promotion, training, remuneration or any other benefit will be based on aptitude and ability. All employees will be helped and encouraged to develop their full potential and the talents and resources of the workforce will be fully utilised to maximise the efficiency of the Town Council.

Research Material:

[Equality Act 2010](#)

[Disability Discrimination Act 1995](#)

[Sex Discrimination Act 1975](#)

[The Employment Equality \(Sexual Orientation\) Regulations 2003](#)

[Protection from Harassment Act 1997](#)

Local Government Association (LGA) – [Equality, Diversity & Inclusion](#)

National Association of Local Councils (NALC) – [Civility & Respect Pledge alliance](#) & [The Good Councillors' Guide to Employment \(r.2023\)](#)

This Equality and Diversity Policy was adopted by Horley Town Council on 20 June 2023

Next review date: 2026 (or prior to this date to coincide with any changes in legislation)

HORLEY TOWN COUNCIL

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Local Government Boundary Commission for England
PO Box 133
Blyth
NE24 9FE

By Email: reviews@lgbce.org.uk

5 May 2023

Dear Sir / Madam

LGBCE Consultation: Surrey County Council Electoral Boundary Review
Closing Date: 8 May 2023

Horley Town Council is pleased to have the opportunity to comment on the above consultation and draft proposals being presented for the Electoral Boundary Review of Surrey County Council. We understand that this forms part of 2nd phase of the boundary review on division arrangements and that the 1st phase determined that the number of Surrey County Councillors would remain the same at 81 Members in total.

We further note that later rounds of the consultation will focus on the number of divisions, boundaries between divisions, names of each division and proposed changes will be considered, inter alia, to reflect changes in the distribution and growth of the population. Thereafter, final implementation of the new electoral arrangements will become effective in May 2025, subject to approval of the recommendations.

At this stage, we consider it imperative that local communities can give their views on how county divisions should be arranged and that electors can propose changes based on what matters to them most which will undoubtedly encompass a number of important factors.

Having studied in detail the interactive maps on LGBCE website, showing the current boundaries and some predictions regarding changes in the numbers of electorate, the proposals for Horley seem to be fairly evenly spread out across all polling districts and both divisions (Horley West & Sidlow and Horley East & Salfords).

Horley Town Council is very fortunate to have strong communication links with its divisional members, through partnership working arrangements and community engagement with Horley residents, businesses, and community groups. Additionally, frequent meetings are held between council tiers at county, borough, and parish level when we receive a host of important detailed updates on wide-ranging local issues and consultations together with opportunities for future growth and investment in Horley. The Town Council is also able to participate in key stakeholder engagement to influence the decision-making process based on residents' views, ideas for change and local knowledge. We consider it crucial that such well-established collaboration and communication links through the benefit of Horley Town Council being coterminous with the higher tier local authorities is never compromised.

We understand that Surrey County Council has requested that this is a single member division review, but allocation of county councillors based on electorate size will have to be considered. Due to the vast rate of the rising population of Horley in recent years, arising from several large residential developments, we feel that the ratio of electors to county councillor in each division must be kept regularised should changes to divisions and boundaries be deemed necessary, Otherwise, the current arrangement with one member per division could lead to postholders becoming overstretched due to increased demand on their time.

We further wish to state to the Commission, that in assessing the needs and desires of local communities from feedback received, that these are carefully evaluated to determine how the Horley divisions and boundaries should be formed, bearing in mind key factors, such as, community cohesion, residents sharing a common interest, local issues they face and any impacts on infrastructure creating a higher demand on local services.

We look forward to hearing more updates at the later stages of the Electoral Review of Surrey and that that our views on behalf of the Horley electorate will be given due consideration.

Yours faithfully



Joan Walsh
Town Clerk
Horley Town Council

cc (By Email): SCC Cllr Jordan Beech
SCC Cllr Andy Lynch
Salfords & Sidlow Parish Council