

A Meeting of **Barton-under-Needwood Parish Council Finance Committee** was held on 8<sup>th</sup> May 2025 at 6:30pm, Barton Village Hall, Crowberry Lane, Barton under Needwood.



**Attendees:** Councillors, Derek Lord, Jeannette Taylor, Steve Naylor (Chair), Ed Sharkey, Siobhan Rumsby (Clerk/RFO), Charlie Wallace, Hugh Frend

**Apologies:** Lindy Young

1. The Committee welcomed Councillor Frend to the Finance Committee, following his appointment at the Full Council Meeting of 1<sup>st</sup> May 2025
2. Councillor Naylor was elected chair of the Finance Committee for the next 12 months
3. The 2024/25 final budget was reviewed. Total expenses were approximately £19,000 higher than budget and Income was approximately £14,000 higher than budget, resulting than reserves being reduced by £5,000 more than budget. Reserves at the year end stood at £34,000 following a year in which significant investment has been made in the facilities for the community.
4. The budget for 2025/26 was reviewed. Key points arising were:
  - a. It was agreed to create budget of £5,000 to cover VAT consulting and legal expenses relating to HSC new building. One Councillor voted against this proposal.
  - b. It was agreed that the unspent budget for VEC VE Day would be used to create a Communications budget of £1,500.
  - c. Collinson Park Drainage Project. Councillor Lord undertook a detailed review of the finances relating to this project. The original cost was budgeted at £26,472. Extra work has been authorised which extended the total cost to complete to £33,873. £20,000 has been invoiced and paid and recognised as expenses in the 2024/25 accounts. There is a requirement therefore for £13,873 to be budgeted for in the 2025/26 accounts, of which £6,472 in reserves. It was agreed therefore to increase the budget by the budget shortfall of £7,400 and the outstanding budget requirement will be added to the PSO budget.
5. The updated NALC template for financial regulations was agreed to be adopted with the following agreed amendments:
  - a. Section 1.7 – the authorisation level was agreed as £3,000
  - b. Section 4.7 It was agreed that the requirement to annually create a three-year budget proposal will be adopted.
  - c. Section 5.6 – The minimum value required for Tenders was agreed as £15,000
  - d. Section 6.8 (iv) fund transfers between the Council's bank accounts was agreed as £20,000
  - e. Section 16.5 - It was agreed that the limit for asset disposals/write-offs is £500
6. Election expenses accrual – There is a potential for the central government proposals for local government reorganisation to require earlier-than-planned election expenses. It was agreed that the risk for Barton PC is relatively small and it was agreed not to amend our accrual policy for election expenses in light of this.
7. Councillor Sharkey agreed to chase-up the legal firm acting on our behalf wrt to HSC lease changes. This will enable us to better understand any requirement for expenditure.
8. The next meeting was agreed for 1<sup>st</sup> July 2025, 18:30

Stephen Naylor  
Chair, Finance Committee

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Receipts	Last Year 2023-24	Budget 2024-25	Actual to date	Year End Projection	Diff Proj v Budget	% variance	Comments Significant variances
<b>Total</b>	<b>58,808</b>	<b>44,771</b>	<b>58,262</b>	<b>57,761</b>	<b>12,990</b>	<b>29</b>	
Local Authority Grant/Other	1,865	1,865	13,808	13,308	11,443	613.57	Includes L A Grant and DWP reimbursement
Burial Ground	14,150	16,000	15,171	15,171	-829	-5.18	
Allotments	1,288	1,845	2,315	2,315	470	25.47	Plot fees paid across March/April
Fishing	3,077	3,100	2,240	2,240	-860	-27.74	reduced income reflects Pond closure for approx 2 months
Interest	1,613	1,000	2,611	2,611	1,611	161.10	Increased interest due to move to Unity Trust account
Holland Sports Club Lease	450	450	478	478	28	6.22	Rent offset by HSC Insurance premium
Grants/Donations	8,683	0	100	100	100		Memorial donation Fishpond
VAT Reimbursement	4,425	10,000	10,997	10,997	997	9.97	Claim received for previous year
Car Park	10,108	10,511	10,391	10,391	-120	-1.14	CPI to May 24 = 2.8% on last year
Village Hall	12,976	0	0	0	0	0.00	staff costs transferred to BVH
Other	173	0	150	150	150		Petty Cash closure refunded to account

Payments	Last Year 2023-24	Budget 2024-25	Actual to date	Year End Projection	Diff Proj v Budget	% variance	Comments
<b>Total</b>	<b>152,422</b>	<b>132,061</b>	<b>153,879</b>	<b>153,879</b>	<b>21,818</b>	<b>17</b>	
Staff costs	54,148	62,000	57,989	57,989	-4,011	-6.47	4.4% Clerk increase back paid to April; Living Wage increase 9.7%; Reduction in hours of groundsman
Lengthsman	2,809	3,000	2,767	2,767	-233	-7.77	Living wage increase 9.7%
Village Hall contra	13,079	0	0	0	0	0.00	staff costs outsourced by BVH
Admin / T&D/Professional	8,877	11,000	11,284	11,284	284	2.58	Accounts package; Gap analysis; increase in Village Hall rent; legal fees HSC
Donations & S137 payments	658	700	823	823	123	17.63	
Bank Charges	199	250	151	151	-99	-39.47	Charges reduced due to Lloyds change in fee structure
Capital Expenditure	1,894	1,000	533	533	-467	-46.70	No new equipment purchases; memorial bench reimbursed
Maintenance / Repairs )	3,328	1,500	2,151	2,151	651	43.43	Includes CCTV repairs and Highway lighting maintenance
General	169	350	12,104	12,104	11,754	3358.32	Audio equipment reimbursed by DWP;
Burial Ground	4,864	2,385	3,582	3,582	1,197	50.20	Skip hire increase and more memorial plaques purchased
Parks & Open Spaces	26,292	23,181	31,047	31,047	7,866	33.93	2.3% on grounds maintenance; £25 p/m Aug-Mar added for CCTV data charges £1106 wired for CCTV; 10k from EMF Land Drainage
Fishpond	18,771	15,795	15,394	15,394	-401	-2.54	8845 wired from ring-fenced reserves for platform
Allotments	1,412	2,200	750	750	-1,450	-65.91	Rent increase from SCC deferred to April
Crowberry Lane Car Park	2,600	1,200	2,183	2,183	983	81.92	Includes Electricity for Crowberry Lane C.P. Lighting
Village Enhancement	1,072	2,500	1,239	1,239	-1,261	-50.45	Provision for village events, Remembrance, Christmas lights etc
Other Projects	1,270	0	727	727	727		Flood gauge site visit
VAT	10,979	5,000	11,154	11,154	6,154	123.08	VAT incurred on larger projects, fishpond training platform and land drainage works

Precept 2024-2025	81,444	<b>Bank Balances as at: 31-Mar-25</b>	
Less Projected Payments	153,879	Lloyds Current A/C	2,000.00
Draw on Reserves	-72,435	Lloyds Deposit A/C	18,771.11
		Unity Trust	81,156.32
Projected Income	57,761	National Savings	35,189.06
<b>Projected Surplus/Deficit</b>	<b>-14,674</b>		
Working Capital	101,777	Less unrepresented cheques	150.00
General Reserve	35,189	Plus credits outstanding	-
Ring-fenced Reserves	65,815	Total	<b>136,966.49</b>
Minimum Reserve	37,000		

<b>Earmarked Future Provision 2024-25</b>	
<b>Ring-fenced Reserves</b>	
Car Park Maintenance & Resurface	£35,000
Brook Clearance funds (SCC)	£427
Election expenses	£3,750
Burial Ground Bench, fence memorial garden	£1,717
Land Drainage Collinson Park	£23,721
Fishpond Noticeboards	£1,200
<b>Total</b>	<b>£65,815</b>

Land Drainage	
15000	Original earmarked fund
5250	Collinson Park Entrance
3300	Ash Tree Road benches
6102	Other benches
29652	20000 interim payment (vired)
9652	remaining
840	discount

**Net Funds 34,152**

**PRECEPT CALCULATION**

Net Expenditure less Grant from ESBC = Precept divided by Taxbase = Average Band D Parish Tax Rate

	Expenditure	Estimated Grant	Precept	Taxbase	Parish Rate
2025/2026	83309.47	1865	81444.47	1979	41.15

**Barton under Needwood Parish Council**  
S. Rumsby, RFO - Year ending 31 March 2025

**Receipts and Payments Account**

	<b>2024/25</b>	<b>2023/24</b>
<b>Receipts</b>		
Local Authority Precept	81,444.47	81,000.00
Local Authority Other	13,808.43	1,865.00
Burial Ground	15,170.57	14,150.00
Rents - Allotments, Fishing & Holland Sports	5,033.40	4,814.50
Investment Income (Interest)	2,610.81	1,613.29
VAT Reimbursement	10,997.49	4,424.89
Other + Grants & Donations	407.44	8,855.67
Car Park	10,390.96	10,107.94
Credits not on statement	0.00	0.00
	<b><u>139,863.57</u></b>	<b><u>139,807.52</u></b>
<b>Payments</b>		
Salary / Wages	57,988.84	54,148.19
Administration	11,435.29	9,076.22
Burial Ground	3,582.24	4,863.88
Allotments	750.01	1,412.22
Fishpond	15,393.60	18,770.98
Donations & S.137 payments	823.40	658.00
Capital Expenditure	533.00	1,894.42
General Payments inc Maintenance & Repairs	14,255.61	3,497.25
P & OS Grasscutting/Grounds Maintenance	31,047.34	26,291.52
Projects	727.00	1,270.00
Lengthsman	2,767.00	2,809.20
Car Park	2,183.02	2,600.11
VAT Payable	11,153.98	10,978.81
Village Hall Salary contra	0.00	13,079.17
Vec	1,238.74	1,071.68
Unpresented cheques	150.00	50.00
	<b><u>153,729.07</u></b>	<b><u>152,421.65</u></b>
<b>Net Income for the Year to date</b>	-13,865.50	-12,614.13
<b>Add Cash Balances B/Fwd 1st April</b>	150,981.99	163,596.12
	<b><u>137,116.49</u></b>	<b><u>150,981.99</u></b>
<b>Represented By Cash Balances</b>		
Current Account	2,000.00	1,965.00
Deposit Accounts	18,771.11	74,372.32
Petty Cash	0.00	150.00
Unity Trust Instant Access	81,156.32	
National Savings Account	35,189.06	74,494.67
<b>Total Cash Balances</b>	<b><u>137,116.49</u></b>	<b><u>150,981.99</u></b>
Reconciliation	<u>0.00</u>	

Receipts	Last Year 2024-25	Budget 2025-26	Actual to date	Year End Projection	Diff Proj v Budget	% variance	Comments
<b>Total</b>	<b>138,149</b>	<b>40,051</b>	<b>4,949</b>	<b>40,051</b>	<b>0</b>	<b>0</b>	
Local Authority Grant/Other	13,308	1,865	933	1,865	0	0.00	LA Grant
Burial Ground	16,000	16,000	2,235	16,000	0	0.00	
Allotments	1,668	1,925	1,185	1,925	0	0.00	Increase plot rent to £35
Fishing	2,500	2,500	409	2,500	0	0.00	
Interest	1,300	1,300	20	1,300	0	0.00	
Holland Sports Club Lease	478	450	0	450	0	0.00	Rent offset by HSC Insurance premium
Grants	100	0	50	0	0	0.00	Memorial donation Fishpond
VAT Reimbursement	10,997	5,500	0	5,500	0	0.00	Claim for Year 24-25
Car Park	10,391	10,511	0	10,511	0	0.00	CPI to May 25 = 2.8% on last year
Other		0	117	0	0	0.00	Duplicate payment solicitors fees refunded

Payments	Last Year 2024-25	Budget 2025-26	Actual to date	Year End Projection	Diff Proj v Budget	% variance	Comments
<b>Total</b>	<b>136,234</b>	<b>118,392</b>	<b>23,532</b>	<b>118,392</b>	<b>0</b>	<b>0</b>	
Staff costs	62,000	67,800	3,865	67,800	0	0.00	Based on 6.7% increase and includes uplift in Employer NI Contribution
Lengthsman	3,000	3,000	73	3,000	0	0.00	Living wage increase 6.7%
Admin / T&D/Professional	11,000	11,000	2,376	11,000	0	0.00	Subs, office supplies, hall hire, phone, postage, insurance, website, T&D, audit, legal
Donations & S137 payments	700	700	0	700	0	0.00	
Bank Charges	192	250	21	250	0	0.00	
Capital Expenditure	1,000	1,000	0	1,000	0	0.00	Equipment replacement contingency
Maintenance / Repairs )	3,328	3,500	0	3,500	0	0.00	includes £500 per annum for Gauge on costs
General	12,080	350	360	350	0	0.00	VE Day to be reimbursed by B&D Key
Burial Ground	4,864	5,000	20	5,000	0	0.00	Memorial plaques increasing in number
Parks & Open Spaces	13,500	10,340	13,355	10,340	0	0.00	8,300 ground maintenance, 180 CCTV; £800 seasonal planting; £260 playground inspection; £800 tree work
							Land drainage
Fishpond	12,845	2,500	442	2,500	0	0.00	In line with expected income
Allotments	2,200	2,152	0	2,152	0	0.00	Committee budget received
Car Park	1,725	1,800	0	1,800	0	0.00	Includes Electricity for C.P. Lighting
Village Enhancement	2,500	3,500	180	3,500	0	0.00	Including provision for VE Day (band cost & Medics £1850)
Other Projects	0	0	0	0	0	0.00	
VAT	5,300	5,500	2,839	5,500	0	0.00	

Precept 2025-2026	82,292
Less Projected Payments	118,392
Draw on Reserves	-36,100
Projected Income	40,051
<b>Projected Surplus/Deficit</b>	<b>3,951</b>
Working Capital	125,122
General Reserve	35,189
Ring-fenced Reserves	57,773
Minimum Reserve	37,000

<b>Bank Balances as at: 30-Apr-25</b>	
Lloyds Current A/C	2,029.00
Lloyds Deposit A/C	41,949.39
Unity Trust	81,156.32
National Savings	35,189.06
Less unrepresented cheques	12.28
Plus credits outstanding	-
<b>Total</b>	<b>160,311.49</b>

**Farmarked Future Provision 2025-26****Ring-fenced Reserves**

Car Park Maintenance & Resurface	£35,000
Brook Clearance funds (SCC)	£427
Election expenses	£5,625
Burial Ground Bench, fence memorial garden	£2,250
Land Drainage Collinson Park	£13,271
VE Day Contingency Fund	£1,200

Total **£57,773****Net Funds** **65,539**



# BARTON UNDER NEEDWOOD PARISH COUNCIL

## FINANCIAL REGULATIONS

Version 1

Reviewed by: Finance Committee

Approved for recommendation to Full Council by: Finance Committee

Reviewed and adopted by: Full Council

Meeting dated ..... Minute number .....

Signed by Chair of the Parish Council .....

Next Review: ~~May~~February 2026

## MODEL FINANCIAL REGULATIONS FOR LOCAL COUNCILS

This Model Financial Regulations template was produced by the National Association of Local Councils (NALC) in March 2025 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.

Notes to assist in the use of this template:

- 1) This document is a model for councils of all sizes to use to develop their own financial regulations, suitable for the size of the council and the activities it undertakes.
- 2) Bold text indicates legal requirements, which a council cannot change or suspend.
- 3) For the rest, each council needs to adapt the model to suit its size and structure. For example, some councils have both a clerk and RFO, possibly with several more staff, while others have a single employee as clerk/RFO. Some councils have committees, some have a high level of delegation and some make all decisions at full council meetings. Many now use online payment methods, but others still rely on cheques.
- 4) Curly brackets indicate words, sentences or sections that can be removed if not applicable, or amended to fit the council's circumstances. An example of this is the phrase {or duly delegated committee}, which can be deleted if there are no committees.
- 5) Specific areas that may need adapting:
  - a) In 1.5 – is the Clerk the RFO?
  - b) In 3.3 and 3.4, the words “Governance and Accountability” do not apply in Wales
  - c) In section 4, does the council have committees and how many years are forecast?
  - d) In 5.6, does the council issue an open invitation to tender, or invite specific firms?
  - e) In 5.9, are online prices acceptable evidence?
  - f) In 5.13, 5.15 and 5.17, does the council have committees?
  - g) In 5.16, will a councillor ever be instructed to place an order?
  - h) In 5.20, is there a minimum level for official orders?
  - i) Section 6 includes several alternatives to cover delegation to committees or to officers, approval of invoices individually or in batches, or for approval of regular contractual payments at the beginning of the year.
  - j) Sections 7, 8 and 9 also includes several alternatives, including wording for where the clerk is a signatory. These are intended to allow a council's financial regulations to fit what they actually do, not to force any council to change what they do.
  - k) Section 10 gives two alternatives, with or without petty cash.
  - l) 13.6 has alternatives for VAT-registered and unregistered councils – only use one.
  - m) 13.7 and 13.8 are removable if they don't apply to the council.

- n) Much of Section 16 can be deleted if not applicable.
  - o) 17.3, is the Clerk the RFO or will the RFO consult the Clerk?
- 6) Square brackets indicate where the council needs to specify who, or how much, or what the timescale is. For example [£500] might need to be £100, or [October] might need to be November, or [the council] might need to say the Policy and Resources Committee.
- a) In 4.1 and 4.7, select the wording for England or Wales, based on your location.
  - b) In Section 4, the council needs to determine the timescale for its budget setting.
- 7) It is challenging to try to offer guidance on setting financial limits. A council spending £1,000 a year is unlikely to delegate authority to spend £500 to its proper officer, but one spending £5 million a year might regard £5,000 as a reasonable limit. Each council needs to determine its own limits, that help, rather than hinder, its operations.
- 8) Key limits to set:
- a) In 5.6, at what limit will the council require a formal tender process to ensure fair competition, rather than just asking for quotes? If this is set too low, it may discourage suppliers. Many small councils might only use formal tenders once every few years.
  - b) In 5.8, at what limit will the council require fixed-price quotes rather than estimates?
  - c) In 5.9, at what level can smaller purchases be made without competition?
  - d) In 5.15, at what level can purchases be made under delegated authority (having complied with the rules about obtaining prices)?
  - e) In 5.18, how much can the clerk commit to spending in an emergency?
  - f) In 6.9, can payment of invoices (for purchases that have already been authorised) be authorised by an officer under delegated authority as a general principle, or only to avoid problems?
  - g) In Section 9, what are the limits for card payments?
  - h) In 16.5, what value of assets can be bought or disposed of, without seeking council approval?
- 9) The contents list is a table that extracts section headings from the document. It can be updated by clicking on the contents list, whereupon a tab saying "update table" appears at the top of the list.
- 10) Once this model has been tailored to fit the council's needs, the resulting Financial Regulations (with the insertion of the council's name at the top) should be adopted at a meeting of the full council. The date of adoption should be inserted below the Contents. Any subsequent proposal for amendment should also be made to the full council.
- 11) The council should keep abreast of developments in legislation that affect the local council sector and should review and update its Financial Regulations annually.
- 12) Please ensure that the latest approved version is published on the council's website.

~~BARTON UNDER NEEDWOOD PARISH COUNCIL [ENTER COUNCIL NAME] FINANCIAL REGULATIONS~~

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~~These Financial Regulations were adopted by the council at its meeting held on [enter date].~~

## 1. General

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

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

1.7. In addition, the council shall:

- determine and regularly review the bank mandate for all council bank accounts;
- authorise any grant or single commitment in excess of **£35,000;**

## **2. Risk management and internal control**

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

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

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

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

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

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

2.6. At least ~~[once in each quarter]~~, and at each financial year end, a member other than the Chair {or a cheque signatory} shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the ~~council~~ {Finance Committee}.

2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

### 3. Accounts and audit

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

- has no involvement in the management or control of the council
- 3.9. Internal or external auditors may not under any circumstances:
- perform any operational duties for the council;
  - initiate or approve accounting transactions;
  - provide financial, legal or other advice including in relation to any future transactions; or
  - direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 3.10. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.
- 3.11. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.
- 3.12. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

#### 4. Budget and precept

- 4.1. **Before setting a precept, the council must calculate its  ~~council tax (England)/budget (Wales)~~ requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**
- 4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by  ~~the HR Committee~~~~the council~~ at least annually in  ~~October~~ for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the  ~~Chair of the Council or relevant committee~~.  ~~The RFO will inform committees of any salary implications before they consider their draft budgets.~~
- 4.3. No later than  ~~December month~~ each year, the RFO shall prepare a draft budget with detailed estimates of all  ~~receipts and payments/income and expenditure~~ for the following financial year  ~~along with a forecast for the following three financial years~~, taking account of the lifespan of assets and cost implications of repair or replacement.
- 4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year.  ~~Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of the full council.~~

- 4.5. Each committee ~~(if any)~~ shall review its draft budget and submit any proposed amendments to the council ~~{finance committee}~~ not later than the end of ~~{November}~~ each year.
- 4.6. The draft budget ~~{with any committee proposals~~ and three year forecast and {three-year} forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the ~~{finance committee and a recommendation made to the}~~ council.
- 4.7. Having considered the proposed budget and three year forecast and {three-year} forecast, the council shall determine its ~~{council tax (England)/budget (Wales)}~~ requirement by setting a budget. The council shall set a precept for this amount no later than ~~{the end of January}~~ for the ensuing financial year.
- 4.8. **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must disclose at the start of the meeting that Section 106 applies to them.**
- 4.9. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.
- 4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.11. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council ~~{or relevant committee}~~.

## 5. Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.
- 5.3. Every contract shall comply with the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Procurement Act 2023 and The Procurement Regulations 2024 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 5.12) obtain prices as follows:
- 5.6. For contracts estimated to exceed £1560,000 including VAT, the Clerk shall ~~{seek formal tenders from at least {three} suppliers agreed by {the council}}~~ OR ~~{advertise~~

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an open invitation for tenders in compliance with any relevant provisions of the Legislation}. Tenders shall be invited in accordance with Appendix 1.

5.7. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation regarding the publication of invitations and notices.**

5.8. For contracts greater than ~~{£3,000}~~ excluding VAT ~~{the Clerk for RFO}~~ shall seek at least ~~{3}~~ fixed-price quotes;

5.9. where the value is between ~~{£500}~~ and ~~{£3,000}~~ excluding VAT, ~~{the Clerk for RFO}~~ shall try to obtain 3 estimates ~~{which might include evidence of online prices, or recent prices from regular suppliers.}~~

5.10. For smaller purchases, ~~{the RFO clerk}~~ shall seek to achieve value for money.

5.11. **Contracts must not be split to avoid compliance with these rules.**

5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:

- i. specialist services, such as legal professionals acting in disputes;
- ii. repairs to, or parts for, existing machinery or equipment;
- iii. works, goods or services that constitute an extension of an existing contract;
- iv. goods or services that are only available from one supplier or are sold at a fixed price.

5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council ~~{or relevant committee}~~. Avoidance of competition is not a valid reason.

5.14. The council shall not be obliged to accept the lowest or any tender, quote or estimate.

5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:

- ~~{the Clerk}~~, under delegated authority, for any items below ~~{£500}~~ excluding VAT.
- the Clerk, in consultation with the Chair of the Council ~~{or Chair of the appropriate committee}~~, for any items below ~~{£2,000}~~ excluding VAT.
- ~~{a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under {£5,000} excluding VAT}~~
- ~~{in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.}~~
- the council for all items over ~~{£5,000}~~;

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

5.16. No individual member, or informal group of members may issue an official order ~~{unless instructed to do so in advance by a resolution of the council}~~ or make any contract on behalf of the council.

- 5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council ~~{or a duly delegated committee acting within its Terms of Reference}~~ except in an emergency.
- 5.18. In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to ~~{£2,000}~~ excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to [the council] as soon as practicable thereafter.
- 5.19. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless ~~{the council}~~ is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.
- 5.20. An official order or letter shall be issued for all work, goods and services ~~{above £250} excluding VAT}~~ unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.
- 5.21. Any ordering system can be misused and access to them shall be controlled by ~~{the RFO}~~.

## 6. Banking and payments

- 6.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with ~~Lloyds{name bank}~~. The arrangements shall be reviewed ~~{annually}~~ for security and efficiency.
- 6.2. The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.
- 6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by ~~{the RFO}~~. ~~{Where the certification of invoices is done as a batch, this shall include a statement by the RFO that all invoices listed have been 'examined, verified and certified' by the RFO}~~.
- 6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.
- 6.5. All payments shall be made by ~~{online banking/cheque}~~, in accordance with a resolution of the council ~~{or duly delegated committee}~~~~{or a delegated decision by an officer}~~, ~~unless {the council} resolves to use a different payment method.~~

6.6. {For each financial year {the RFO} may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the council {or a duly delegated committee} may authorise in advance for the year}.

~~6.7. {A copy of this schedule of regular payments shall be signed by {two members} on each and every occasion when payment is made to reduce the risk of duplicate payments}.~~

~~6.8-6.7.~~ {A list of such payments shall be reported to the next appropriate meeting of the council or Finance Committee} for information only.

~~6.9-6.8.~~ The Clerk and RFO shall have delegated authority to authorise payments {only} in the following circumstances:

- i. {any payments of up to {£500} excluding VAT, within an agreed budget}.
- ii. payments of up to {£2,000} excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.
- iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 {or to comply with contractual terms}, where the due date for payment is before the next scheduled meeting of {the council}, where the {Clerk /and-RFO} certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council {or finance committee}.
- iv. Fund transfers within the councils banking arrangements up to the sum of {£240,000}, provided that a list of such payments shall be submitted to the next appropriate meeting of {the council /or finance committee}.

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~~6.10-6.9.~~ The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council {or finance committee}. The council {or committee} shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

## 7. Electronic payments

7.1. Where internet banking arrangements are made with any bank, {the RFO} shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify {a 6-number of} councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process. {The Clerk may be an authorised signatory, but no signatory should be involved in approving any payment to themselves}.

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

- 7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.
- 7.4. The Service Administrator shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent ~~{by email}~~ to ~~{two}~~ authorised signatories.
- 7.5. In the prolonged absence of the Service Administrator ~~{an authorised signatory}~~ shall set up any payments due before the return of the Service Administrator.
- 7.6. Two ~~{councillors who are}~~ authorised signatories shall check the payment details against the invoices before approving each payment using the online banking system.
- 7.7. Evidence shall be retained showing which members approved the payment online ~~{and a printout of the transaction confirming that the payment has been made shall be appended to the invoice for audit purposes}~~.
- 7.8. A full list of all payments made in a month shall be provided to the next ~~{council}~~ meeting ~~{and appended to the minutes}~~.
- 7.9. With the approval of ~~{the council}~~ in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are ~~{signed/approved online}~~ by ~~{two}~~ authorised members. The approval of the use of each variable direct debit shall be reviewed by ~~{the council}~~ at least every two years.
- 7.10. Payment may be made by BACS or CHAPS by resolution of ~~{the council}~~ provided that each payment is approved online by ~~{two authorised bank signatories}~~, evidence is retained and any payments are reported to ~~{the council}~~ at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 7.11. If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are signed ~~{or approved online}~~ by ~~{two members}~~, evidence of this is retained and any payments are reported to council when made. The approval of the use of a banker's standing order shall be reviewed by ~~{the council}~~ at least every two years.
- 7.12. Account details for suppliers may only be changed upon written notification by the supplier verified by ~~{two of}~~ the Clerk ~~{and the RFO and}~~ ~~{a member}~~. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every ~~{two years}~~.
- 7.13. Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.
- 7.14. Remembered password facilities ~~{other than secure password stores requiring separate identity verification}~~ should not be used on any computer used for council banking.

## 8. Cheque payments

- 8.1. Cheques or orders for payment in accordance with a resolution or delegated decision shall be signed by ~~two members~~ and countersigned by the Clerk.
- 8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.
- 8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.

~~8.4. (Cheques or orders for payment shall not normally be presented for signature other than at, or immediately before or after a council (or committee) meeting). Any signatures obtained away from council meetings shall be reported to the council (or Finance Committee) at the next convenient meeting.~~

## 9. Payment cards

- 9.1. Any Debit Card issued for use will be specifically restricted to ~~the Clerk (and the RFO)~~ and will also be restricted to a single transaction maximum value of ~~£500~~ unless authorised by council or finance committee in writing before any order is placed.

~~9.2. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by (the council). Transactions and purchases made will be reported to (the council) and authority for topping-up shall be at the discretion of (the council).~~

~~9.3-9.2.~~ Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk ~~(and RFO) (specify other officers)~~ and any balance shall be paid in full each month.

~~9.4-9.3.~~ Personal credit or debit cards of members or staff shall not be used ~~(under any circumstances.) OR (except for expenses of up to £250) including VAT, incurred in accordance with council policy.)~~

## 10. Petty Cash

~~10.1.~~ (The council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk ~~(or RFO)~~ (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.) ~~OR (The RFO shall maintain a petty cash (float/imprest account) of £250 and may provide petty cash to officers for the purpose of defraying operational and other expenses.~~

- a) ~~Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.~~
- b) ~~Cash income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.~~
- e) ~~10.1. Payments to maintain the petty cash float shall be shown separately on any schedule of payments presented for approval.)~~

## 11. Payment of salaries and allowances

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- 11.1. **As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**
- 11.2. **Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**
- 11.3. Salary rates shall be agreed by the council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the council ~~{or relevant HR committee}~~.
- 11.4. Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.
- 11.5. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.
- 11.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. Payroll reports will be reviewed by ~~{the finance committee}~~ to ensure that the correct payments have been made.
- 11.7. Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the full council.
- 11.8. Before employing interim staff, the council must consider a full business case.

## **12. Loans and investments**

- 12.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.
- 12.2. Any financial arrangement which does not require formal borrowing approval from the ~~{Secretary of State/Welsh Assembly Government}~~ (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full council, following a written report on the value for money of the proposed transaction.
- 12.3. The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 12.4. All investment of money under the control of the council shall be in the name of the council.
- 12.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

12.6. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

### 13. Income

- 13.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. ~~{The RFO} shall be responsible for the collection of all amounts due to the council.~~
- 13.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council by ~~the~~the RFO and shall be written off in the year. The council's approval shall be shown in the accounting records.
- 13.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.
- 13.5. Personal cheques shall not be cashed out of money held on behalf of the council.
- 13.6. ~~{The RFO shall ensure that VAT is correctly recorded in the council's accounting software and that any VAT Return required is submitted from the software by the due date}. OR {Any repayment claim under section 33 of the VAT Act 1994 shall be made {quarterly where the claim exceeds [£100] and} at least annually at the end of the financial year.}~~
- 13.7. ~~{Where significant sums of cash are regularly received by the council, the RFO shall ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control record such as ticket issues, and that appropriate care is taken for the security and safety of individuals banking such cash.}~~
- 13.8. ~~{Any income that is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting.}~~

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

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

### 15. Stores and equipment

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

#### **16. Assets, properties and estates**

- 16.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.
- 16.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.
- 16.3. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.
- 16.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a written report shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).
- 16.5. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, except where the estimated value of any one item does not exceed ~~{£500}~~. In each case a written report shall be provided to council with a full business case.

#### **17. Insurance**

- 17.1. The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.
- 17.2. The Clerk shall give prompt notification ~~to {the RFO}~~ of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 17.3. The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to ~~{the council}~~ at the next available meeting. The RFO shall negotiate all claims on the council's insurers. ~~{in consultation with the Clerk}~~.

17.4. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined ~~{annually}~~ by the council, or duly delegated committee.

#### **18. ~~{Charities}~~**

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

#### **19. Suspension and revision of Financial Regulations**

19.1. The council shall review these Financial Regulations ~~{annually}~~ and following any change of clerk or RFO. The Clerk shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.

19.2. The council may, by resolution duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.

19.3. The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

#### **Appendix 1 - Tender process**

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

# Barton under Needwood Parish Council

## Accounts for the year ended 31st March 2025

Updated by Siobhan Rumsby, RFO

### Summary of Assets & Liabilities

Fixed Assets	2024-2025		2023 - 2024		2022 - 2023	
	£	£	£	£	£	£
<b>Community Assets :</b>						
Village Hall & Car Park	1,175,102		1,175,102		1,175,102	
Fishponds & Surrounds	1		1		1	
Burial Ground	1		1		1	
Collinson Road Playing Field	1		1		1	
Ashtree Road Open Space	1		1		1	
War Memorial	1		1		1	
St James' Garden	1		1		1	
Holland Sports Club	1		1		1	
<b>Other Fixed Assets</b>						
Gardening Equipment	1,919		1,919		1,219	
Playground Equipment	65,352		65,352		65,352	
Office Equipment	3,977		3,977		4,007	
Other Items	87,054		79,775		77,230	
<b>Total</b>	<b>1,333,411</b>		<b>1,326,133</b>		<b>1,322,917</b>	
Bank Balances	137,116		150,982		163,596	
<b>Total Assets</b>	<b>1,470,528</b>		<b>1,477,115</b>		<b>1,486,513</b>	
Difference (Fixed Assets)		7,278		3,216		23,563
<b>+/- Capital Expenditure</b>	2023-2024	2024-2025	Difference			
<b>Total Change</b>	79,775	87,054	7,279			

	Date of Acquisition	Acquisition Value	Insurance Value	Replacement Value	Change
Bench - Marmax	24-Apr-24	533	533	533	80,308
Fishpond Training Platform	22-May-24	8,845	8,845	8,845	89,153
Fishpond Training Platform (decommissioned)	23-May-24	-2,635	-2,635	-2,635	86,518
CCTV replacement router	14-Jun-24	326	326	326	86,844
CCTV replacement recorder and camera	12-Jul-24	780	780	780	87,624
CCTV (Mitmark camera decommissioned)	12-Jul-24	-4,746	-4,746	-4,746	82,878
Memorial bench donated by NMA	01-Jul-24	1	1	1	82,879
Noticeboard Company (Allotments)	24-Oct-24	525	525	525	83,404
Duckraft Island	10-Mar-25	2,950	2,950	2,950	86,354
Duckraft Island (decommissioned)	10-Mar-25	-300	-300	-300	86,054
Noticeboard Gilmour Lane	19-Mar-25	1,300	1,300	1,300	87,354
Noticeboard Gilmour Lane	19-Mar-25	-300	-300	-300	87,054
<b>Total Difference</b>		<b>7,279</b>			

#### Barton under Needwood Parish Council - Summary of Assets

S. Rumsby, RFO

22/04/25

## Statement of Variances - Year ended 31 March 2025

### Instructions for completing this template:

1. Enter figures per the AGAR in the cells highlighted in light blue. This will automatically calculate a percentage change between years.
2. If the variance is within 15%, no explanation is required. However, if it is outside this threshold, the percentage difference will highlight in yellow and an explanation is required.
3. Explanations should be entered in each section, quantified to show the figures for each year. This will automatically calculate the remaining difference and the percentage unexplained.
4. Once a sufficient explanation has been given to bring the percentage within 15% between years, the percentage difference cell will highlight as 'green' in the 'adjusted' line.

**Please note that for fixed assets, regardless of the percentage change in the figure, an explanation is required for the movement.**

Item	2023-24	2024-25	Difference	%	Additional comments / explanations
Box 2: Precept or Rates and levies	81,000.00	81,444.00	444.00	0.5%	
			-		
			-		
			-		
			-		
Box 2: Precept or Rates and levies (adjusted)			444.00	0.5%	No further explanation needed

Box 3: Total other receipts	58,808.00	58,419.00	- 389.00	-0.7%	
			-		
			-		
			-		
			-		
Box 3: Total other receipts (adjusted)			- 389.00	-0.7%	No further explanation needed

Box 4: Staff costs	56,957.00	60,756.00	3,799.00	6.7%	
			-		
			-		
			-		
			-		
Box 4: Staff costs (adjusted)			3,799.00	6.7%	No further explanation needed

Box 5: Loan interest/capital repayments	-	-	-	#DIV/0!	
None			-		
			-		
			-		
			-		
Box 5: Loan interest/capital repayments (adjusted)			-	0.0%	No further explanation needed

<b>Box 6: Other payments</b>	<b>95,465.00</b>	<b>92,973.00</b>	<b>- 2,492.00</b>	<b>-2.6%</b>	
			-		
			-		
			-		
			-		
<b>Box 6: Other payments (adjusted)</b>			<b>- 2,492.00</b>	<b>-2.6%</b>	<b>No further explanation needed</b>

<b>Box 9: Fixed assets plus long-term investments</b>	<b>1,326,133.00</b>	<b>1,333,411.00</b>	<b>7,278.00</b>	<b>0.5%</b>	
Purchase of bench		533.00	533.00		
Fishpond training platform		8,845.00	8,845.00		
CCTV		1,106.00	1,106.00		
Noticeboards		1,825.00	1,825.00		
Duckraft island		2,950.00	2,950.00		
Decommissioned fishpond platform		- 2,635.00	- 2,635.00		
Decommission CCTV		- 4,746.00	- 4,746.00		
Decommissioned duckraft		- 300.00	- 300.00		
Decommissioned noticeboard		- 300.00	- 300.00		
			-		
			-		
<b>Box 9: Fixed assets plus long-term investments (adjusted)</b>			<b>-</b>	<b>0.0%</b>	<b>No further explanation needed</b>

<b>Box 10: Total borrowings</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>	
None			-		
			-		
			-		
			-		
<b>Box 10: Total borrowings (adjusted)</b>			<b>-</b>	<b>0.0%</b>	<b>No further explanation needed</b>

**Barton under Needwood Parish Council****Bank Reconciliation as per statements at:**

31-Mar-25

Lloyds Business Account	£	2,000.00
Lloyds Commercial Instant Access Saver	£	18,771.11
Unity Trust Bank Instant Access Saver	£	81,156.32
National Savings	£	35,189.06

**Total Bank Balances****£ 137,116.49**Add Credits not on Statement**£0.00** **£ 137,116.49**Less unrepresented payments:-

3493	50.00
3494	100.00

**£150.00** **£ 136,966.49****Opening Balances :-****Bank Statements as at 31st March 2024**

Lloyds Current A/C	£	1,965.00
Lloyds Deposit A/C	£	74,372.32
National Savings	£	74,494.67
Petty Cash	£	150.00

Parish Council - **Total £ 150,981.99***Add Receipts to date* £ 219,864.57*Less Expenditure to date* £ 233,880.07

Total Cash and Investments as at -

**£ 136,966.49****Difference** -£ 0.00RFO. S. Rumsby**Note: £40001 transfer between accounts to Unity Bank, not a physical receipt or payment**

**Instructions:**

Please complete the coloured boxes with figures per the AGAR and figures for earmarked reserves. The 'Explanation Required?' box will indicate whether an explanation is required to explain reserves exceed tolerable threshold set by Forvis Mazars (1.15 x the higher of precept and total payments). If explanations are required, please document these in the rows below (*insert more rows where required*). Once a sufficient amount of explanations has been provided, this will be shown with a 'Yes' in the 'Explanation sufficient?' line.

Box 2	Precept	<input type="text" value="81,444"/>	x 1.15 =	93,661
Box 4	Staff costs	<input type="text" value="60,756"/>		
Box 5	Loan interest / capital repayments	<input type="text" value="0"/>		
Box 6	Other payments	<input type="text" value="92,973"/>		
		<b>153,729</b>	x 1.15 =	106,919
	<b>Max level of reserves</b>			<input type="text" value="106,919"/>
Box 7	Balances carried forward			<input type="text" value="137,116"/>
	Explanation required?			<input type="text" value="Yes"/>
	<u>Explanation(s) for earmarked reserves:</u> <b>NB: NOT 'general' funds/reserves</b>			
	Car Park Maintenance			<input type="text" value="35,000"/>
	Brook clearance			<input type="text" value="427"/>
	Election			<input type="text" value="5,625"/>
	Benches			<input type="text" value="1,717"/>
	Land Drainage			<input type="text" value="23,271"/>
	VE Day			<input type="text" value="1,200"/>
				<input type="text" value=""/>
				<input type="text" value="67,240"/>
	Reserves not earmarked			69,876
	Explanations sufficient?			<input type="text" value="Yes"/>

ding the

ion

**Kim Squires Internal Audit Services**

52 HANDSACRE COURT  
CANON LANE  
RUGELEY  
STAFFORDSHIRE  
WS15 1PQ

The Chairman  
Barton under Needwood Parish Council  
Village Hall  
Crowberry Lane  
Barton under Needwood  
DE13 8AF

21 May 2025

Dear Councillor

**Conclusion of Internal Audit of your Parish Council for the year ended 31<sup>st</sup> March 2025**

Following the completion of my work for the above year we are writing to inform the Council that having carried out the year-end review I have been unable to sign the Annual Governance and Accountability Return Form 3 (AGAR) without any qualification. Please see the enclosed "Explanation of 'NO' responses" document.

The independent internal examination of the Councils governance, financial affairs and certification of the 2024-25 AGAR to the External Auditor was carried out in accordance with the standards laid out in the Accounts and Audit Regulations, 2015 and embodied in the Joint Panel on Accountability and Governance Practitioners Guide March 2024.

In summary, we covered the following areas in our examination:

- Proper Bookkeeping
- Financial Regulations, Standing Orders and Payment Controls
- Risk Management and Insurance arrangements
- Budgetary Controls
- Income Controls
- Payroll Controls
- Asset Control
- Bank Accounts and Reconciliation
- Year End Procedures.
- Charitable Trusts (when appropriate)

We have carried out a review of your web site to evaluate its conformance to the Local Government Transparency Code 2015 which is to be viewed as a minimum standard. We confirm your web site meets this requirement.

We carried out two reviews during the fiscal year and were accorded with full co-operation by your Clerk. Any issues which we raised with the Clerk during the conduct

of our work have either been satisfactorily rectified or are noted below. I commend the quality of record keeping and organisation.

A copy of our Annual Internal Audit certification (page 3 of the AGAR) for 2024-25 is attached.

We would wish to draw your attention to the "Publication Requirements" on page 1 of the AGAR.

We would also wish to draw your council's attention to the following:

1. We note that your general reserves cover (after the exclusion of properly voted earmarked funds of £67,240) is 0.86 years. We consider this to be a comfortable level of general reserves balance at the year end.

In respect of the new Council year we make the following additional observations and recommendations for your consideration:

1. We recommend that during the fiscal year your council should review the Risk Assessment to ensure that it still reflects the current environment. Your council should then minute its ratification;
2. During the fiscal year your council should review your Standing Orders and Financial Regulations to ensure that they still reflect the current environment. Your council should then minute that ratification. Please note that it is important that your Financial Regulations meet the standard set by those published by the National Association of Local Councils ("NALC"). New Model Financial Regulations templates were produced by NALC during April 2025. These new templates are a major rewrite of the previous (2019) version and contain a number of important legal changes. We strongly recommend that your Council considers the changes made but, rather than trying to embody them into your existing regulations, you should adopt (with suitable tailoring as recommended within the template) and embrace the new version as the Council's on-going Financial Regulations. We shall base our future internal audit plans on the version of the regulations ratified by your council. As the External Auditor will always base their audit on the version considered extant by NALC it is important that you are always closely in line with the NALC template;
3. Copies of your current Standing Orders, Financial Regulations, Risk Assessment and Publication Scheme should be displayed on your councils web site and must show the latest date of revision and ratification;
4. You are reminded that when the council discusses, amends or ratifies significant documents copies should be made available on your web site for members of the public to view. These documents should be either appendices to published minutes and agenda papers or as separate documents on the web site (preferably with a hypertext link to facilitate ease of searching);
5. You must discuss the appointment of your internal auditor and ratify and minute the appointment during the current financial year. We were pleased to have been your internal auditor during 2024/25 and offer ourselves for re-appointment. You may use either our company name (Kim Squires Internal

Audit Services) or refer to Kim Squires by name in the minutes. An updated summary of the service offered is attached. Please note, that if accepted, this constitutes an ongoing contract, renewable annually by resolution of the Council;

6. If your council wishes to carry forward earmarked funds at the year-end these must have been ratified by your council. This is best done at the time you draw up the next budget or at final meeting of the fiscal year.

It is your Council's responsibility to note these comments and to consider what action should be taken.

We would take this opportunity to remind you that when the AGAR comes back from the External Auditor you do have a duty to display the accompanying notice of Completion of Audit on each of your usual notice boards and on your council's website.

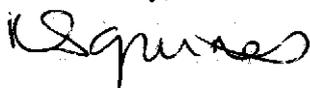
The complete AGAR and any auditor's comments or qualifications should also be displayed on your website to allow electors to see the complete form and read the External Auditors comments if they wish to do so.

*In accordance with Regulation 13 (of the Audit and Accounts Regulations), after the conclusion of the period for the exercise of public rights, the authority must publish (including on its website) the annual governance statements, statement of accounts, and the external auditor's certificate and report – Sections 1, 2 and 3 of the Annual Governance and Accountability Return. Authorities must keep copies of these documents for purchase by a person at a reasonable sum and ensure that they remain available for public access for 5 years*

Please do remember to retain a copy of the notice on file as proof that you have followed the requirements of the Local Government Act. You should also minute the External Auditors approval of the AGAR and any qualification or comments made and resolve to take action where necessary.

We will make our next visit in October/November but please do not hesitate to contact me should you require advice in the meantime.

Yours sincerely,



Enc.

IA report

Invoice

Proposal for internal audit 2025/26

# Annual Internal Audit Report 2024/25

Barton under Needwood

ENTER PUBLIC ADDRESS [www.bartonunderneedwood-pc.gov.uk](http://www.bartonunderneedwood-pc.gov.uk)

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.		✓	
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. 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 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

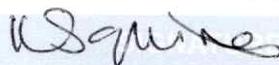
Date(s) internal audit undertaken

13/11/2024 20/05/2025 DD/MM/YYYY

Name of person who carried out the internal audit

Kim Squires NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit



REQUIRED

Date

21/05/2025

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

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

## Barton under Needwood Parish Council

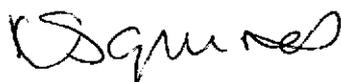
### Annual Internal Audit Report 2024/25

**This document is a supplement to page 3 of 6 of the Annual Governance and Accountability Return (AGAR) 2024/25, Form 3 and is intended to be read and published with that document. Copies of this document must be displayed with the AGAR and forwarded to the External Auditor.**

Internal Control Objective	Response	Reason for 'No'/Not covered response
A Appropriate accounting records have been properly kept throughout the financial year.	YES	
B This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	NO	An item was purchased and installed without following a proper procurement process and without the knowledge and approval of the full council. An independent investigation found shortfalls within the system and safeguards have been recommended to ensure that a repetition of this does not occur. I recommend that this incident is reported to the Monitoring Officer.
C This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	YES	
D The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate	YES	
E Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	YES	
F Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for	NOT COVERED	No petty cash kept
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.	YES	

H Asset and investments registers were complete and accurate and properly maintained	YES	
I Periodic bank account reconciliations were properly carried out during the year.	YES	
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.	YES	
K If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")	NOT COVERED	The authority had a limited assurance review
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.	YES	
M In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	YES	
N The authority has complied with the publication requirements for 2023/24 AGAR.	YES	
O (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	N/A	

Kim Squires  
Internal Auditor



## **Kim Squires Internal Audit Services**

52 HANDSACRE COURT  
CANON LANE  
RUGELEY  
STAFFORDSHIRE  
WS15 1PQ

### **Proposal to provide Independent Internal Audit Services to Barton under needwood Parish Council.**

We will carry out an independent examination of the 2025/26 Annual Return to the Audit Commission in accordance with the standards laid out in the Accounts and Audit Regulations, 2020 and embodied in the Smaller Authorities Proper Practices Panel (SAPPP) Practitioners Guide (England) March 2025. We consider these standards to be the minimum requirements and always attempt to exceed them in our examination.

In summary, we would expect to cover the following areas in our examination:

- Proper Bookkeeping
- Financial Regulations, Standing Orders and Payment Controls (including VAT)
- Risk Management and Insurance arrangements
- Budgetary Controls
- Income Controls
- Petty Cash Procedures (where applicable)
- Payroll Controls
- Assets Control
- Bank Accounts and Reconciliation
- Year End Procedure
- Transparency Code and website compliance

We will also offer advice where we identify working practices can be improved.

Our work will be carried out by myself but we do reserve the right to seek technical advice elsewhere if there is a need. In cases where a need arises, our questions will be in confidence and any costs will be within the fees we agree or notified and agreed with you in advance.

You will be aware that we already carry out similar services for a number of varied councils ranging from those with turnover of less than £10,000 to those with turnover in excess of £200,000. I am a full member of the Internal Auditors' Forum (IAF), a professional body that works to create the highest standards of Internal Audit and works closely with both National Association of Local Councils (NALC) and SAPPP. I have previous experience as a Parish Clerk to a medium sized Parish Council and further 'locum' work trouble-shooting for a number of Councils. I have almost twenty years of experience in Local Government following a 25 year teaching career.

In carrying out the audit work, we will normally make at least two visits to your offices during the audit year (this being the minimum requirement under the SAPPP regulations). An interim visit, usually made around October/November, to carry out a detailed examination of your procedures and do sample checks on transactions based on your current risk assessment and to verify the veracity of your precept calculations. This visit also satisfies the SAPPP recommendation to collect data during the year.

A final examination visit would then sign off the Annual Return having first verified the accounts and supporting schedules. An annual report letter is sent to your Council following the final examination. Any issues that are identified during the interim visit(s) would immediately be documented and communicated to you, as Clerk/RFO, for action prior to the final examination.

For the work likely to be involved in clearing the Annual Return this fiscal year, we undertake that our normal fee will not exceed £215 plus any travel and out of pocket expenses (see below). This estimate is based on our understanding of the 2024/25 expenditure and precept and on the understanding that there are no major issues carried over from the current or last year. It also assumes that you will have balanced and fully reconciled the accounts before we undertake the final examination and that you will be making a Form 3 Annual Governance and Accountability Return. Please bear in mind that you will not be billed for this work until after the start of the 2026/27 fiscal year.

Expenses will only be charged as incurred and any car mileage will be at the recommended HM Revenue and Customs rate.

If accepted by the Council, the above proposal constitutes an ongoing contract, renewable by resolution of the Council each year. If the Council seeks advice relating to the current year before extending the contract, it will be assumed that the Council intends to renew the contract. If the Council does not resolve to extend the contract, a commensurate fee will be charged for work arising from any advice sought. Fees will increase in line with the RPI, and rounded to the nearest 50p, at 1<sup>st</sup> July annually.

We trust the above will meet with your Council's approval and remind you that must discuss the appointment of your independent internal auditor and ratify and minute the appointment during the current financial year.

I confirm that we are an independent company with no links, familial or otherwise, to the Council.

Kim Squires

## Annual Internal Audit Report 2024/25

Barton under Needwood

ENTER PUBLIC ADDRESS [www.bartonunderneedwood-pc.gov.uk](http://www.bartonunderneedwood-pc.gov.uk) ADDRESS

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Periodic bank account reconciliations were properly carried out during the year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Date(s) internal audit undertaken

13/11/2024

20/05/2025

DD/MM/YYYY

Name of person who carried out the internal audit

Kim Squires

NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

*Kim Squires*

SIGNATURE REQUIRED

Date

21/05/2025

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

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

# Annual Governance and Accountability Return 2024/25 Form 3

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

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

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2024/25

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
  - **Sections 1 and 2** **must** be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2025**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2025**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2025
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2024/25

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

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

## Publication Requirements

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

Before 1 July 2025 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 authorities **must** publish:

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

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

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

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2024/25

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2025.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2025**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at <b>31 March 2025</b> been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		

*\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2024/25

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.			
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
F. 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 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")</i>			
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.			
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .			
N. The authority has complied with the publication requirements for 2023/24 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

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

## Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

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 2025, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We 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 <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

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

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

## Section 2 – Accounting Statements 2024/25 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
			<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>
<b>1.</b> Balances brought forward			<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>
<b>2.</b> (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
<b>3.</b> (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
<b>4.</b> (-) Staff costs			<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>
<b>5.</b> (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
<b>6.</b> (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
<b>7.</b> (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
<b>8.</b> Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b></i>
<b>9.</b> Total fixed assets plus long term investments and assets			<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>
<b>10.</b> Total borrowings			<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	
<b>11a.</b> 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>
<b>11b.</b> Disclosure note re Trust funds (including charitable)				<i>The figures in the accounting statements above exclude any Trust transactions.</i>

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED



# Attachment 3.1

Local council name:    BARTON UNDER NEEDWOOD PARISH COUNCIL   

## Notice of appointment of date for the exercise of public rights Accounts for the year ended 31<sup>st</sup> March 2025

The Local Audit and Accountability Act 2014, and  
The Accounts and Audit (England) Regulations 2015 (SI 234)

<p>1. Date of announcement: <u>6 June 2025</u> (a)</p> <p>2. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2025 these documents will be available on reasonable notice on application to:</p> <p>(c) <u>Siobhan Rumsby RFO/Clerk</u> Barton under Needwood Parish Council, Village Hall, Crowberry Lane, Barton under Needwood, DE13 8AF</p> <p>commencing on (c) <u>9 June 2025</u></p> <p>and ending on (d) <u>18 July 2025</u>.</p> <p>3. Local Government Electors and their representatives also have:</p> <ul style="list-style-type: none"> <li>• the opportunity to question the auditor about the accounts; and</li> <li>• the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Authority (f).</li> </ul> <p>The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.</p> <p>4. The auditor's limited assurance review is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your review is being carried out by:</p> <p>Forvis Mazars LLP, The Corner, Bank Chambers, 26 Mosley Street, Newcastle upon Tyne, NE1 1DF Email: <a href="mailto:local.councils@mazars.co.uk">local.councils@mazars.co.uk</a></p> <p>5. This announcement is made by (e) <u>Siobhan Rumsby RFO/Clerk</u></p>	<p>(a) Insert date of placing of this notice on your website.</p> <p>(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.</p> <p>(c) And</p> <p>(d) The inspection period must be 30 working days in total and commence no later than 1 July 2025.</p> <p>(e) Insert name and position of person placing the notice</p>
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## Barton Parish Council Actions/Recommendations following Internal Audit.

1. Risk Assessment reviewed 3/10/24 by full Council. Minute reference 24/80.5
2. Standing Orders reviewed 2/5/24 by full Council. Minute reference 24/20
3. Website update included cover page with review dates
4. Policies updated on website on policy page and also attached with additional documents to published Minutes.
5. Appointment of internal auditor ratified on 2/5/24 – minute reference 24/18
6. Earmarked Reserves agreed and minuted on 9/1/25 by full council.

## Transparency

1. Practitioner's Guidance on general reserved noted
2. Model Publication Scheme reviewed November 2024 and updated on website.
3. Village Hall buildings insurance valuation – last assessed 19/10/21, next due October 2026.  
Insurance cover reviewed and assessed to be sufficient in line with valuation

**Barton under Needwood Parish Council - Receipts and Payments Monthly Summary**

2025-26

Receipts	April	May	June	July	August	September	October	November	December	January	February	March	Total	Budget	Budget Balance
Rents	1,220.00	140.00	75.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,435.00		
Interest	20.48	23.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44.35		
ESBC	41,146.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,146.13		
LA Other	932.50	0.00	11,143.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,075.66		
Burial Ground	2,235.00	185.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,420.00	16,000	-13,580
Fishpond	409.00	260.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	669.00	2,500	-1,831
VAT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Car Park	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Other	116.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	116.80		
Grants/donations	50.00	8,322.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,372.08		
<b>Total Income</b>	<b>46,129.91</b>	<b>8,930.95</b>	<b>11,218.16</b>	<b>0.00</b>	66,279.02										

Payments	April	May	June	July	August	September	October	November	December	January	February	March	Total	Budget	Budget Balance
Bank Charges	8.50	34.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42.75		
Salaries	3,682.12	4,773.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,456.04		
Lengthsmen	195.40	259.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	454.78		
HMRC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Nest Pensions	183.28	0.00	183.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	366.56		
Admin	1,660.47	1,976.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,637.21		
Burial Ground	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.00	5,000.00	4,980.00
Allotments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,152.00	2,152.00
Fishpond	425.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	425.24	2,500.00	2,074.76
Donations	0.00	157.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	157.50		
P&OS	13,370.37	405.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,776.34	24,213.00	10,436.66
Capital Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Maintenance	0.00	32.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32.21		
Car Park	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
General payments	360.00	2,690.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,050.08		
Projects	0.00	4,958.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,958.00		
VEC	179.99	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	279.99	3,500.00	3,220.01
VAT	2,860.26	1,011.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,871.33		
<b>Total Spend</b>	<b>22,945.63</b>	<b>16,399.12</b>	<b>183.28</b>	<b>0.00</b>	<b>39,528.03</b>										

**Barton under Needwood Parish Council****Bank Reconciliation as per statements at:**

04-Jun-25

Lloyds Business Account	£	13,143.16
Lloyds Commercial Instant Access Saver	£	34,342.74
Unity Trust Bank Instant Access Saver	£	81,156.32
National Savings	£	35,189.06

**Total Bank Balances****£ 163,831.28**Add Credits not on Statement£0.00 **£ 163,831.28**Less unrepresented payments:-£0.00 **£ 163,831.28****Opening Balances :-****Bank Statements as at 31st March 2025**

Lloyds Current A/C	£	2,000.00
Lloyds Deposit A/C	£	18,771.11
National Savings	£	81,156.32
Petty Cash	£	35,189.06

Parish Council - **Total £ 137,116.49**

<i>Add Receipts to date</i>	£	66,279.02
<i>Less Expenditure to date</i>	£	39,564.23

Total Cash and Investments as at -

**£ 163,831.28****Difference** £ -RFO, S. Rumsby

Barton under Needwood Parish Council -

Schedule of Payments presented to Full Council  
(invoices and quotations emailed with meeting pack)

05/06/2025

Payee	Description	£ Value Gross	£ VAT	£ NET	Allocation	Comments
Salaries total		4,251.12		4,251.12	HR	
Nest Pension Scheme		183.28		183.28	HR	
HMRC		1,556.57		1,556.57	HR	
Barton Village Hall	ad hoc meetings	10.50		10.50	Admin	
Lloyds	Bank Charges	21.97		21.97	Admin	
Sky mobile	mobile phone and CCTV data	36.20		36.20	Admin & P&OS	
SSE	Fishpond electricity supply	312.15	14.87	297.28	Fishpond	
S Gaynor	Mileage and petrol for equipment	42.51		42.51	Admin & Maint	
Kim Squires	Internal Audit	222.10		222.10	Admin	
K. St Leger	Independent Investigation	100.00		100.00	Admin	
JPS	May grounds maintenance	1,413.42	235.57	1,177.85	P&OS	
Amazon	Hi-viz, printer ink, paper	78.22	13.03	65.19	Admin	
BT	Business phone line and broadband	215.82	35.97	179.85	Admin	
				8,144.42		

Highlighted items already paid are contracted, urgent or authorised from committee budgets for ratification

Changes to Sky Mobile Contract for CCTV data:

Hello Siobhan

Thanks for being a Sky Mobile customer. We want to make sure you're always aware of your choices as a customer, so here's an update for you.

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## **Planning Committee Meeting 5pm Tuesday 6<sup>th</sup> May 2025**

Barton Village Hall, Small Meeting Room.

**Members Present**, Cllrs. Gilbey, Taylor, Sharkey, Lord, Mr. R. Bell.

**Apologies**, Cllr. Young.

**Appoint Chairman**, Cllr. Gilbey

**Review Terms of Reference.** Unchanged but wondered if we need to insert anything about finance or risk assessment.

**Co-opt members.** Roger Bell.

**Review meeting times and dates.** As now, Monday 5pm at two week intervals or otherwise as necessary.

**Declarations of interest:** None

**P/2025/00388**, 80 Church Lane, respond by 15<sup>th</sup> May

No objection.

**P/2025/00301**, 108 Main Street, respond by 19<sup>th</sup> May

No objection.

We do however have a concern about the apparent very narrow gap between the proposed extension and the neighbouring number 110. As no rainwater goods are shown on the plans it is not possible to be sure that rainwater from the pitched roof will not fall into this gap. Whilst we appreciate this is more of a building regulation matter it would be helpful if applicants for such proposals involving building close to neighbouring properties were asked to make rainwater arrangements clear on the plans.

**P/2023/00304**, 424 Lichfield Road, respond by 12<sup>th</sup> May

When this last came up in 2024 our comment was,

*P/2023/00304, 424 Lichfield Road, April 2023*

*As previously we have no objection to this application in principle which will remove from the A38 the need for a dangerous manoeuvre. We do however ask that, if approved, a condition be imposed to require a replacement hedge to be planted along the new drive boundary where it faces the road.*

*Unfortunately, with the new detailed design, a new issue has been identified. The now proposed wide vehicle entrance requires pedestrians and cyclists to walk its entire width of 35 meters adjacent to the carriageway of the A38 with no protection but for road markings. We would have expected the footpath to be continued on either side of the new bellmouth to a point where there would be a much shorter width of driveway to cross and be further from the A38.*

*For this reason we object to the application in its current form.*

DL still has concerns re A38 pedestrians. Also worries about vehicles exiting the site able to turn right onto the northbound carriageway. A central island in the centre of the bellmouth would deter this mistake and also assist pedestrians by affording some protection and a central refuge. Although report says an hour's observation saw no pedestrians at some times of the day this footpath is quite well used.

DL will draft then add comments about hedgerow planting.

**P/2025/00452**, 20 Station Road, respond by 20<sup>th</sup> May

The application seems to be somewhat contradictory and lacking in the information required for tree work in a conservation area. We believe this tree is not subject to a TPO.

In "What are you applying for?" the applicant answers the tree is not diseased nor dangerous and is not causing damage to any structure and is not within a conservation area.

The following description of works says the tree is damaging a garden wall. There is no evidence of this with the application, not even a photograph of the proximity of the wall to the tree.

We therefore object to this application in its current form.

**Next meeting:** Due 5pm Monday 19<sup>th</sup> May.

PLANNING\_– All matters have been referred to the Planning Committee and their comments appear in italics below, the Committee meet fortnightly 5pm, in the small meeting room, Barton Village Hall. Please contact the Clerk for dates should you wish to attend any Planning Meetings. Full Council have been sent all applications upon receipt. If any Councillor wishes to input into the planning consultation process, please inform Planning Committee Chairman and the Clerk and a time extension will be requested as appropriate. Report presented to full Council for ratification.

1. P/2025/00301 - 108 Main Street: Demolition of rear outbuilding and the erection of two storey rear extension  
*We have no objection to this application.  
We do however have a concern about the apparent very narrow gap between the proposed extension and the neighbouring number 110. As no rainwater goods are shown on the plans it is not possible to be sure that rainwater from the pitched roof will not fall into this gap. Whilst we appreciate this is more of a building regulation matter it would be helpful if applicants for such proposals involving building close to neighbouring properties were asked to make rainwater arrangements clear on the plans*
2. P/2023/00304 - 424 Lichfield Road: Formation of replacement access (amended information received)  
*In our previous comments we have confirmed that we have no objection to this application in principle which will remove from the A38 the need for a dangerous manoeuvre. However, we asked that, if approved, a condition be imposed to require a replacement hedge to be planted along the new drive boundary where it faces the road.  
More importantly we noted that with the revised detailed design submitted in 2024, a new issue had been identified. We commented that "The now proposed wide vehicle entrance requires pedestrians and cyclists to walk its entire width of 35 meters adjacent to the carriageway of the A38 with no protection but for road markings. We would have expected the footpath to be continued on either side of the new bellmouth to a point where there would be a much shorter width of driveway to cross and be further from the A38."  
As a result, we objected to the application on the basis that the design was hazardous to pedestrians and cyclists using the public footpath.  
In reviewing the applicants recently submitted documents, we note statements which support our concerns. The Walking, Cycling and Horse-riding Assessment Report (WCHAR), produced by highways experts, which has now been provided notes that there is a 2 m wide footpath with no separation from the carriageway. It states "The high vehicle speeds and volume of HGVs along the A38, and the lack of a separation verge or barrier mean that using the footway can be intimidating for pedestrians."  
We wish to make the point that at least with the kerb line there is a clear demarcation for the footpath. With the removal of the footpath over a length of 35 m to create the entrance, there is no effective demarcation and pedestrians will be even more intimidated and at risk.  
The Stage 1 Road Safety Audit Response Report confirms a Highways England concern  
"The audit team understand that the access is to be used as a residential access point to 424 Lichfield Road. Whilst the majority of use will be limited to the residents and regular visitors, there is a risk that delivery drivers and unfamiliar visitors could turn right and be involved in a head on "wrong way" type collision with another vehicle on the main carriageway. This may be a particular problem for drivers relying on sat-nav devices, during quiet times on the trunk road or in weather that reduces visibility e.g. rain, fog etc."  
They recommended that a left-turn carriageway marking is provided in advance of the give-way line and this has been included in the design update. We make the point that markings painted on the carriageway can be easily missed or ignored whereas kerbs can't.  
We would like to see a Design Manual for Roads and Bridges (DMRB) standard splitter island installed. This would force vehicles seeking to drive onto the A38 to turn left. At the same time, it would provide a central refuge for pedestrians and cyclists.  
In summary we continue to object to the application but our objection could be withdrawn if a splitter island with kerbs to DMRB standards is provided.  
We also repeat our request that taking into account planning policy for biodiversity net gain, a condition be imposed to require a replacement hedge to be planted along the new drive boundary where it faces the road.*
3. P/2025/00452 - 20 Station Road: Felling of one Silver Birch Tree  
*The application seems to be somewhat contradictory and lacking in the information required for tree work in a conservation area. We believe this tree is not subject to a TPO.*

*In "What are you applying for?" the applicant answers the tree is not diseased nor dangerous and is not causing damage to any structure and is not within a conservation area.*

*The following description of works says the tree is damaging a garden wall. There is no evidence of this with the application, not even a photograph of the proximity of the wall to the tree.*

*We therefore object to this application in its current form*

4. P/2025/00338 - 80 Church Lane: Conversion of existing garage into additional living accommodation and erection of a single storey side and rear extension – *no objections*
  
5. P/2025/00386 - Malverna, Sich Lane, Woodhouses: Change of use of dwelling (Class 3(a)) children's care home (Class 2) for up to 3 children  
*The proposal is for the conversion of a semi-detached bungalow called 'Malverna' on Sich Lane in the hamlet of Woodhouses. The attached property to the north is in residential use. The detached property immediately to the south, Yew Tree House, fronts the Yoxall road, although access is from Sich Lane. It currently operates as a children's care home and is operated by the applicants, Bayleaf Care Ltd., having gained planning permission in 2023 (P/2023/00727). The surrounding area is mainly characterized by substantial properties on good sized plots, with fields at the rear. The Woodhouse Green Nurseries is very close, and there are one or two farms in the vicinity.*

*According to the Planning Statement, the home will provide full time care for up to 3 physically disabled children aged 5-17 years and will be operated by trained staff who will be based on the site 24 hours a day. There will be 3 carers at the property during the day and 2 at night. No internal or external alterations to the bungalow are proposed and each child will have their own bedroom together with shared living space and shared office space for the staff. Four car parking spaces are proposed on the northern boundary and frontage of the property.*

#### *Parish Council Comments*

#### ***Policy SP 8 Development outside settlement boundaries***

*As the site lies outside of the settlement boundary of Barton then Policy SP 8 comes into play. This sets out a generally restrictive policy where development is not normally permitted unless it meets a number of criteria. If it meets one of these criteria, then it has to pass through another series of hoops to be acceptable. As far as we can tell the proposal is not essential for the support and viability of an existing business, or at least the applicants have offered no evidence that this is the case. It could perhaps be argued that it meets another criterion of providing facilities for the general public or the local community in terms of children's care, but it is not close to an existing settlement, and it is not open for general public use, as such. It is also not a use which we would regard as being otherwise appropriate in the countryside. So, we fail to see how it meets the first set of criteria within this policy.*

*The applicants, in the Planning Statement, seem to take a different interpretation. This suggests that as the proposal uses an existing building then it retains the residential use and, therefore, it would not conflict with the sustainability objectives of Policy SP 1 Sustainable Development and Policy SP 8 Development Outside Settlement Boundaries. We are not so sure that we follow this logic as it is a change of use application and, therefore, is likely to have different use characteristics from a normal family house. The Planning Statement indicates that there will be 3 carers during the day and 2 at night suggesting that vehicle movements may also be more frequent than a normal family home. The Planning Statement indicates that parking facilities for managers and visitors can be shared across the two units.*

*Notwithstanding this distinction, the applicants then suggest that the proposals should only be assessed against the hoop which states that proposals must not adversely affect the amenities enjoyed by existing land users. The applicants then go on to argue that the property will be occupied in the same manner as a family home and, therefore, they conclude, this will not result in a material increase in noise or disturbance and as such the amenities of existing landowners will not be affected.*

*In support of its sustainable development credentials the applicants refer to the creation of jobs, the social benefits of housing which caters for the needs of disadvantaged children and a rather curious and odd*

*environmental benefit, "The proposals make effective re-use of an existing building which promotes significant environmental benefits as this removes the need for demolition and any new build development" (para 6.6 Planning Statement). We are confused what this means as, as far as we are aware, there is no reference in the application to any possible or potential demolition or new build development. Demolition and new build might also prove difficult as it is a semi-detached bungalow. In addition, it does not have to be re-used as a children's home, as presumably it could continue to be used as a normal residential dwelling for which it has this existing use.*

#### **Policy SP 14 Rural Economy**

*Whilst the proposal falls within Use Class 2 as a residential institution, we feel that the nature of the operation is effectively a business. Indeed, the case officer's report on the Yew Tree House application refers to the economic benefits of securing a viable business. That being the case then, Policy SP 14 states that proposals for new employment outside strategic or local service villages may be acceptable provided they meet Policy SP 8 or there are exceptional reasons why they cannot be located in villages. No information has been provided to meet the exceptional criteria, and so determination is dependent whether it is compatible with Policy SP 8.*

#### **Policy DP7 Pollution and Contamination**

*This states that development proposals will only be granted planning permission where they will not give rise to, or be likely to suffer from, land instability and/or unacceptable levels of pollution in respect of noise or light, or contamination of ground, air or water.*

*We are advised that currently Malverna, is drained by either a cess pool tank or septic tank. The applicant has stated that foul sewage is to be removed by discharge to public sewer. We are aware that a foul water sewerage system has been constructed by Severn Trent Water but we are advised by residents that although completed some years ago, the system is not operational. The claim, therefore, that the property will drain to the public sewer is not achievable at this time.*

*Until such time as the sewerage system is commissioned the property will need to continue to drain to the existing facility. This gives rise to a risk that given the nature of use of the property and numbers of persons present, the existing cess pool or septic tank may not have capacity to contain and treat the additional foul sewage generated. This would create a risk of flooding or restricted toilet use.*

*We request that prior to determination of this application, Severn Trent Water be contacted and asked to confirm if and when a public sewer will be available for connection. If the development commences before this time we ask that the applicant be required to demonstrate that the existing facilities have capacity to accept the foul sewage volumes generated by the change of use.*

#### **Local Residents' concerns**

*The Parish Council has been contacted by local residents and they describe a number of issues of concern regarding the day-to-day use of the Yew Tree House property as a care home. These include rather more vehicles and staff and visitors arriving and using the premises than originally indicated in the applicant's original Management Plan. We are informed that this leads to on street parking on Sich Lane itself, as well as parking on the B5016 Yoxall Road. Residents advise that this has caused traffic hazards and problems of access to their own properties.*

*The Planning Statement (para 5.14) states that it is highly likely that parking will be shared across the adjoining facilities. We have been told that the 'Malverna' property is currently unoccupied but is already used for overspill parking. But even this additional parking provision does not seem to prevent the parking that takes place on these rural roads. In the light of these local residents' concerns, we ask that ESBC request the applicants for a realistic assessment of the comings and goings of staff and visitors to the two properties, so that a more accurate calculation can be made of parking needs.*

*The residents also allege that they feel that some of the conditions attached to the Yew Tree Houses permission have not been complied with. We have encouraged them to set out their experiences and to submit them to you so that you will have an idea as to whether these concerns constitute an adverse impact on the amenities*

*of the existing neighbours. This is important as although the application relates to an adjoining property, the fear is that if this proposal is allowed then any existing adverse impact will only be compounded.*

*The applicants also state that the children in the home have physical difficulties and, therefore, will not have complex or challenging needs. That may be the case initially, but once having gained planning permission there is no guarantee that either the needs of the children may change or that a different type of child may be placed in their care. In deciding whether to grant permission then we ask that ESBC take into account the full range of possibilities of a children's home in this rural location, as well as what is initially proposed.*

*The Parish Council objected to the Yew Tree House application on the basis that we believed it was contrary to Policy SP 8 as being in an unsustainable location. We were concerned that the applicants had not demonstrated how their proposal would not cause any adverse impacts on local residents. We had suggested that the applicants should be able to demonstrate their track record from running similar establishments.*

*ESBC approved the Yew Tree application stating that, in what we thought was some confused logic, "The site is an existing dwelling house and conversion in itself is a sustainable form of development, even though many buildings which would be suitable for conversion may not be sustainably located" (3rd para., page 6 of case officer's report for P/2023/00727). They then went on to argue that the proposal would bring economic benefits by securing a viable business, employment and environmental benefits by retaining the building.*

*The case officer's report tackled the issue of potential impact on residential amenities by referring to a number of Planning Inspector decisions. In most of these cases, the Planning Inspector took the view that, for all intents and purposes, the use would be tantamount to a normal family home, but that if any anti-social activity did occur then these were matters for the appropriate authorities. In one case, the Planning Inspector concluded that, ".....due to the small scale of the proposed development, the proposed use as a home for children in care would not materially affect the living conditions of neighbouring occupiers, with particular regard to noise and disturbance" (1st para page 7 case officer's report P/2023/00727). This conclusion implies that if the use did affect the living conditions of neighbours in a material way then it may not be acceptable. The evidence and experience of local residents suggests that this may be the case.*

### **Summary**

*We accept that the proposal has very laudable aims of caring for physically disabled children. We also accept that in its outward appearance then it may have the characteristics of a normal family home. We feel that the experience of the operation of the adjoining Yew Tree House property, however, has produced evidence which needs careful consideration. If the residents' views of the numbers of vehicles and personnel visiting the Yew Tree House property have credence, then the similarity with a family home falls apart, and gives way to effectively a business being run in an unsustainable rural location. This can potentially cause adverse impacts on local residents. The question then becomes whether those adverse impacts are material. If adverse impacts can be demonstrated to be material then, this would negate the Planning Inspectors' conclusions in the various case law decisions. We, therefore, ask that you give particular attention and consideration to the submissions of the local residents.*

*The difference between the Yew Tree House application and this one is that "Malverna", as a semi-detached property, adjoins a normal residential use. Local residents have pointed to the problems they have encountered regarding parking and traffic hazards, and we, therefore, request that the Highway Authority may need to visit at different times in order to truly inspect its impact. This is important as the fear is that the addition of a second children's home may just compound existing problems.*

*In the light of this evidence, we object to the proposal as not being located in a sustainable location and being contrary to Policy SP8 and by extension Policy SP 14 as an inappropriate use in the countryside.*

6. P/2025/00397 - 25 Sutton Crescent: Pruning of 2 limbs by 1.5 metres or to the nearest suitable union, pruning of branches overhanging patio by 1 metre or to the nearest suitable growth point and removal of damaged limb to one Oak tree (T2 of TPO 315)

*This tree is a valuable visual amenity to the area and clearly visible across the school field.*

*The application form states that this tree is not causing damage nor is it diseased nor dangerous. We therefore see no evidence to justify the work proposed and object to the application in its current form.*

*We ask that prior to a decision being made the Tree Officer visits and inspects this tree.*

7. P/2025/00395 - Rear of 26 Causer Road: Pruning back of overhanging garden boundary branches by up to 1.5 metres of one Oak tree (T8 of TPO 388)  
*This tree is a valuable visual amenity to the area and clearly visible across a field from Efflinch and Mill Lanes. The application form states that this tree is not causing damage nor is it diseased nor dangerous. We therefore see no evidence to justify the work proposed and object to the application in its current form.*  
*We ask that prior to a decision being made the Tree Officer visits and inspects this tree.*
8. P/2025/00073 - 67 Park Road: Demolition of detached garage to facilitate the erection of two storey side, single storey rear extension, single storey front extension and front canopy and external alterations including cladding to the front and rear  
*We have no objection to this application and indeed regard the revised design as an improvement on the original proposal. We do however question the use of cladding on the front elevation rather than brick. The road is predominantly of houses with brick frontages and we feel that cladding would have an adverse impact on the street scene*
9. Staffordshire County Council - Public speaking at Planning Committee  
Planning application No. SCC/22/0068/FULL-ES - Proposed northern extension to Newbold Quarry for winning and working of sand and gravel with restoration to water based recreation and nature conservation using imported inert material with the continued use of existing access, site offices, processing plant, silt lagoons and ancillary infrastructure at Newbold Quarry, Lichfield Road, Barton Under Needwood. Further to your Parish Council's written representation in connection with the above planning application, I am writing to advise you that it is now intended to be reported to the virtual Planning Committee meeting on 05 June 2025 and to explain that there is an opportunity to speak to the Planning Committee via Microsoft Teams\*.
10. P/2025/00510 - 114 Main Street: Overall crown reduction up to 1.5 metres or to nearest suitable growth points and prune lateral growth by up to 0.5 metres of one Bay tree – *no objections*

#### ESBC Decisions – Permissions Granted

1. P/2025/00017 - Barton Marina & The Waterfront Public House, Barton Turn: Display of 5 internally illuminated fascia signs & 5 internally illuminated wall mounted signs
2. P/2025/00339 - Park Corner, 83 Main Street: Removal of branches from one Leylandii Tree and three Ash Trees overhanging wall
3. P/2024/01238 - Holland Sports Club, Potters Way: Demolition of four existing single storey buildings to facilitate the erection of a replacement clubhouse
4. P/2024/01101 - 20 Main Street: Replacement of existing double doors to western elevation, demolition of garage and greenhouse/orangery to facilitate the erection of a single storey garage and sun room with canopy and new access door from main house and installation of a new driveway
5. P/2024/01093 - 20 Main Street: Listed Building Application for replacement of existing double doors to western elevation, demolition of garage and greenhouse/orangery to facilitate the erection of a single storey garage and sun room with canopy and new access door from main house and installation of a new driveway
6. P/2025/00153 - 124 Ash Tree Road: Demolition of existing conservatory and store to facilitate the erection of a single storey side and rear extension, installation of roof lights to existing roof.
7. P/2024/01112 - 3 Wharf Houses, Barton Turn: Demolition of conservatory to facilitate the erection of a single storey side extension and replacement 1.2 metre high metal fence with brick plinth
8. P/2024/01118 - 3 Wharf Houses, Barton Turn: Listed building application for the demolition of conservatory to facilitate the erection of a single storey side extension, internal alterations and replacement 1.2 metre high metal fence with brick plinth

9. P/2025/00278 - 5 Sutton Crescent: Erection of single storey rear extension and storm porch to front elevation

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Planning Officer Response to BPC comments on Class Q application for Prior Approval for P/2025/00105  
Thank you for your email. I will respond to each matter in turn, however, would point out that the Local Planning Authority, and other Authorities across the country, have received numerous appeal decisions in respect of Class Q developments, many of which set out how the legislation should be interpreted, and which have changed the way that we assess applications over time.

Structural Survey – The applicant provided a Structural Survey which was the same as for the previous application. As the building is of portal framed construction, we would be looking at whether the steel is generally in good condition, which the survey provided confirms. This particular application used the older version of the legislation (which was permitted at the time the application was made), which states that building works should be reasonably necessary to carry out the building operations, but does not require the submission of a structural survey in itself. The Structural Survey states that the building is capable of conversion with no structural interventions required. Whilst this was the same survey as for the previous application, it is noted that this included the installation of a new, heavier roof, and new walls. The approved application retains the existing walls and roof and allows for lighter weight materials to be used internally where necessary to enclose the building. It therefore follows that the Structural Survey is acceptable.

Design of the External Appearance – It is acknowledged that the barn is currently open to the elements on one side and has half walls to the other elevations, this was apparent during the Officer site visits. In this instance it was not possible to retain the character of the barn without changes to several elements, however, given the refusal of the previous application, discussions were held and the agent decided to retain the external materials currently present. The legislation allows for new windows and doors to be inserted, and for new roofs and walls to be inserted where necessary (there are only infill walls and no new roof in this case) and as this is a prior approval application which in essence means that the applicant is applying to use their permitted development right for the works, it is not considered that the windows and doors to be installed would warrant refusal, and the scale and materials of the building make its previous agricultural use clear. Furthermore, the design of the barn is similar to many other Class Q conversions across the Borough.

Amenity space – It is not possible to apply the Separation Distances and Amenity SPD to this type of application as it is not an application for planning permission, but a request for the applicant to utilise their permitted development rights under Schedule 2, Part 3, Class Q, as stated above. The amount of amenity space is limited by the legislation set out in Class Q itself as being no larger than the footprint of the building, which is clearly set out in the Officer Report as being *‘the piece of land, whether enclosed or unenclosed, immediately beside or around the agricultural building, closely associated with and serving the purposes of the agricultural building or an area immediately beside or around the agricultural building no larger than the land occupied by the agricultural building, whichever is the lesser’*. Please be aware that the curtilage, as it is described in the legislation, would include any parking spaces to serve the development, which further reduces the garden space. The wording has changed slightly in the new version of the legislation; however, it would have the same outcome in terms of the size of the amenity space. Future occupiers would also have the choice to make an application to change the use of other land to form domestic garden, which would have to be looked at on its own merits in the event that an application was received.

Transport Issues – As a Planning Officer my job is to pull together all of the consultation responses and make a recommendation based on the Planning Balance. The consultation responses are usually from experts in their fields and therefore I would take that into account. In this case the Highway Authority did not object due to the length of the access track, as any manoeuvring which could potentially take place would be on the access track and would not impact on the public highway. There are also a sufficient number of parking spaces to serve the development.

I hope the above addresses your concerns I'm aware that you are arranging for Naomi to attend a meeting to discuss planning matters and if it would be useful, I would be happy to attend to set out the Class Q legislation in more detail.

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Suggested Parish Council response written as a report for the Parish Council

## **Providence Land proposals at the Green, Barton under Needwood**

A few weeks ago, Cllr Ed Sharkey was contacted by Howard Sharp and Partners on behalf of Providence Land Ltd. They explained that they were carrying out a consultation with the community with a view to submitting a planning application for land off The Green in Barton. They stated that they had provided details of these proposals via the contact form on the Parish Council's website but also wanted to ensure that details were also available for wider circulation.

According to an accompanying statement, the proposals are for up to 70 high quality new homes and include delivering 40% affordable housing, open space and landscaping, biodiversity enhancements and new walking routes. The developers propose to submit an outline planning application in order to consider the principle of development. This means that the design and layout and other further details will be submitted at a later stage, in a detailed application, if the outline application is approved.

The proposal site lies at the southern end of the village and off The Green. It involves the demolition of two metal barns in order to gain access to a grassland site, effectively at the rear of the Royal Oak PH and extending to a boundary extending in a south westerly direction from the current built up line of development on Park Road. Provident Land state that the site is 4.5hectares and is contained on all sides by hedgerows.

The proposal is accompanied with an illustrative plan to demonstrate how 70 houses might be accommodated. The design principles include:-

- A density which makes efficient use of the land;
- Provides affordable starter homes;
- Includes bungalows to meet local needs;
- Includes National Forest planting;
- Incorporates wildlife enhancement into open spaces;
- sufficient sustainable drainage attenuation;
- two footpath connection, one south onto The Green and the other onto the footpath links with The Green and Park Road.

The proposal is accompanied with a questionnaire.

### **Parish Council's Comments**

*We welcome the developer's approach to consult as widely as possible with the local community. As it is likely that any planning application will be submitted in outline then it is the principle of whether development is acceptable which needs to be considered at this stage. With that thought in mind, it is perhaps regrettable that the questionnaire is focused on asking whether support is forthcoming for the type of housing and the design aspects rather than for the more pertinent question about the principle of development.*

*At this stage, therefore, we believe it would be appropriate to restrict any thoughts and comments on that principle of whether residential development is appropriate on that site. Detailed design and layout will*

*probably be subject to change especially if the site is then sold onto to a housing developer. This was the case with Providence Land's proposals off Efflinch Lane.*

*The site is not allocated for development in the Local Plan. The Local Plan was adopted in 2015 and meets the housing needs of the Borough up to 2030. Land has been allocated to meet the needs of the village, therefore, up to 2030. As far as we are aware, the Borough Council, as Local Planning Authority, maintains a good housing land supply such that the release of this site should not be needed in the short term.*

*We are aware that the Government is keen to promote economic growth and one of its key priorities is to ensure there is a boost to more housing generally within the country – a requirement of 1.5million houses over the next five years. To meet this objective, most local authorities will see their housing targets increased. It is the Parish Council's view that where any of this additional housing should be accommodated is best determined through a review of the Local Plan. The Local Plan's current development strategy directs the majority – approximately 80% - of new development to Burton and Uttoxeter. We would, therefore, take the view that any release of land on such a substantial scale within the village would be contrary to this development strategy.*

*We understand that the Borough Council has recently approved a Local Development Scheme which sets out a timetable for the review of the Local Plan. This indicates that the aim is to adopt a new Local Plan by the end of 2028. Whilst these timescales are always subject to change, if that date is achieved then it will be well within the current Local Plan period.*

A Meeting of **Barton-under-Needwood Parish Council Communications, HR and VEC Committees** was held on Tuesday 3 June 2025 at 6.30pm, Barton Village Hall, Crowberry Lane, Barton under Needwood.



**Attendees:** Councillors Sally Bedford (Chair of Committee), Ed Sharkey and Chris Allcock

### 1. **Apologies**

Councillor McInerney has resigned from the Parish Council. Apologies were received from Councillors Lord, Taylor, Naylor, Wallace and Siobhan Rumsby (Parish Clerk).

### 2. **Discussion re bringing the three Committees together**

The meeting was called to discuss the proposal to restructure the three Committees at the Parish Council meeting held on May 1<sup>st</sup>. Given the number of apologies there was no discussion about the functions of each Committee.

Councillor Bedford tabled a revised proposal to hold a separate HR and Remuneration Committee with membership being Chair, Vice Chair, Clerk and Committee Chairs.

The Communication, Policy Working Group and the VEC would then become a single committee to be called the Events, Policies and Communications Committee. Working groups could then be set up as and when required for specific events or functions.

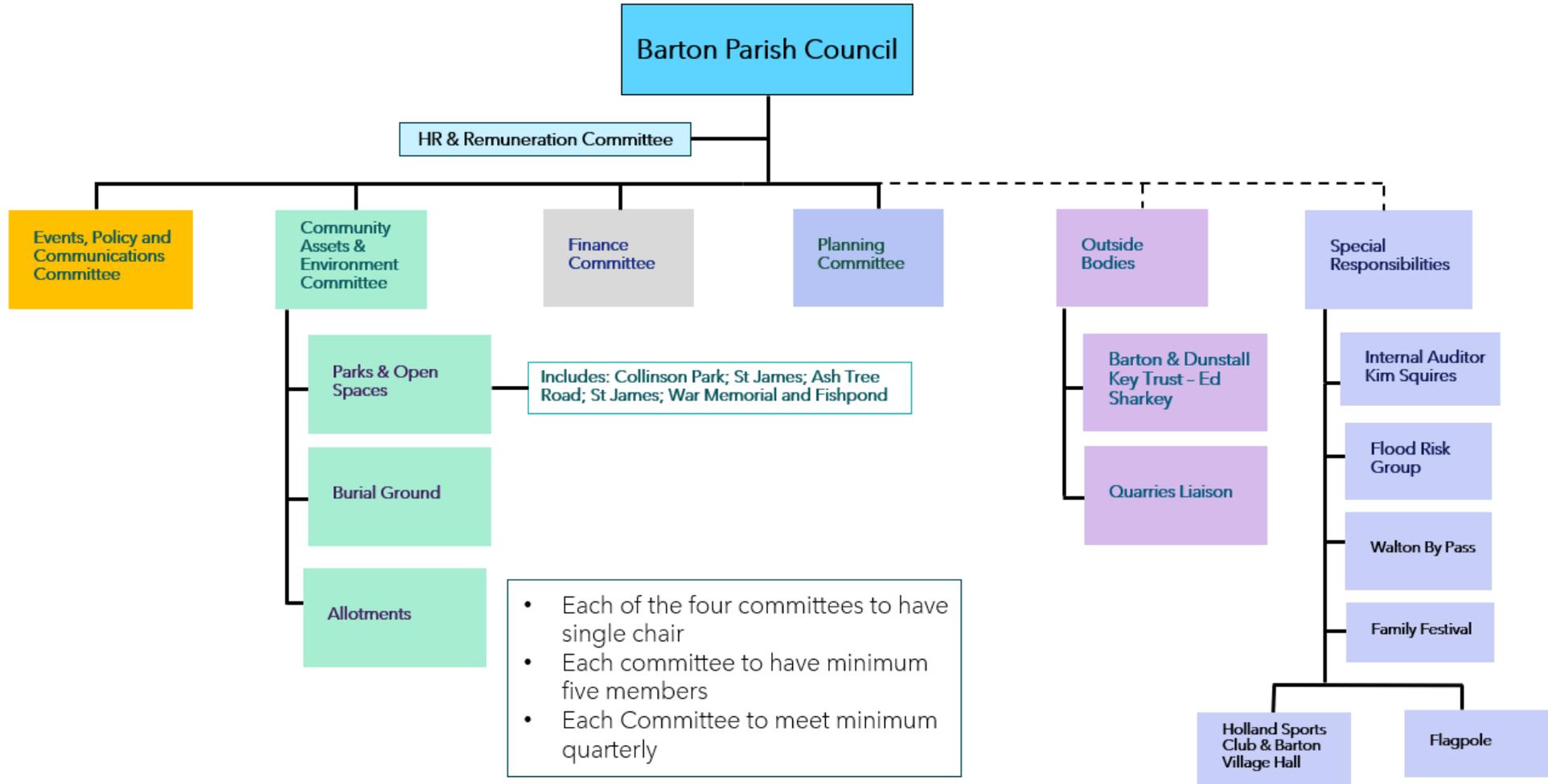
It was agreed that the proposal should be presented to the Parish Council on June 5<sup>th</sup> with the amended diagram.

### 3. **Next Steps**

The proposal to be presented to the Parish Council on June 5<sup>th</sup>.

Further meetings would be required to develop the new terms of reference if the proposal was accepted.

# Proposed Committee Structure for Barton Parish Council



## CORRESPONDENCE &amp; COMMUNICATIONS

## GENERAL

1. Allotment plot-holder, concerns re dog fouling at the site. *All Cllrs copied for response*
2. Resident interest in becoming a Fishpond Bailiff – *All Cllrs copied in for response*
3. Resident concerns re dogs not under control at Causer Road green space – *Clerk referred resident to Community & Civil Enforcement team.*
4. Resident objections to The Green development x 12 – *Councillors copied for reference*
5. Resident comments x 3 on planning application no. P/2025/00386 at Sich Lane - *forwarded planning committee*
6. Resident request for help in parking outside her Main Street resident – *Clerk referred enquirer to County Cllr Catherine Brown*
7. Copy communication Holland Sports Club and Barton Village Hall on hiring facilities
8. Request for information regarding Barton Fishpond – *Clerk responded;*
  - a. *subsequent complaints received from the enquirer regarding:*
    - i. *specific issue in relation to a lock removal, clerk responded;*
    - ii. *general management of pond – clerk responded that Environment Agency fisheries' expert report had been procured and recommendations/advice in the process of being actioned;*
    - iii. *financial management of pond – clerk responded regarding ticket sales and expenditure in the interest of the future preservation of the asset;*
    - iv. *individual Councillor conduct – clerk responded to advise that the complainant should approach the Monitoring Officer for any potential breach of code of conduct to be investigated.*
9. Lakeside resident contact regarding concerns over felling of 10-15 trees at the Marina site. *Clerk referred to Planning Enforcement for advice.*
10. Resident complaints re parking and noise disturbance at a recent Barton Marina event, *Clerk responded*
11. Allotment plot holder – concerns re adjacent plot being overgrown and unworked, requesting site visit.
12. Land NW of The Green Development - Consultation notification and supporting plans, documents received via Chairman

## SPCA/NALC

13. Newsletters and training opportunities- forwarded to all Cllrs; Clerk attended useful briefing on SCC devolution

**Barton Parish Council - Action List**

Meeting Date **01 May 2025**

	Minute Number	Action Points	Responsibility	Update
1	24/30.2	Options for addressing sub-standard bollard installation near War Memorial	P&OS	ES Chased issue with Richard Rayson and Sam Griffiths
2	24/44.2	Diamond Bus Company regarding reinstatement of Efflinch Lane stop	Planning	R. Bell and Planning to continue to press as S106 stated Bellways to pay for bus shelter; Clerk to ask for timetables to be updated with Sunday services
3	24/55.2	Planning approval query rear of 10-12 Main St property	Planning	Meeting to be arranged with N Perry
4	24/95.2a	Barton Brook log pile, Meadow Rise property	Chairman	ES report to EA if not removed by June.
5	24/109.2	Fingerpost at War Memorial Refurbishment	P&OS	Professional quotes for refurb to be obtained and establish if SCC permission required. Further quotes to be obtained.
6	25/10.4	Quarries liaison - landscape restoration	ES/SN	Newbold Quarry is one year behind as delayed by Storm Babette damage; new wheel washing equipment needed.
7	25/18.3	Planning queries - chase Naomi Perry cc Chief Exec, Ward Cllrs	Planning	Meeting dates offered to N. Perry.
8	25/19.3	New Benches P&OS	P&OS	Firm quotes x 3 to be submitted for consideration and funding to be sourced
9	25/22.1	HSC:	Working Grp	Working party scheduled for 12 May
10		Obtain more VAT Advice	DL /Finance	Report on advice received from ex-HMRC contact still being looked at; Finance to consider budgeting for professional advice
11	25/30.3	Toddler Park gates	P&OS	Details of the spec of the smart gates to be installed at Toddler Park awaited
12	25/30.4	Burial Ground - Gardening Guild plan for Memorial Garden	Cllr Allcock	Proposed plans for the work on memorial garden to be presented to full council
13	25/31.2	JTHS Awards Evening	Cllr Sharkey	Approach Mr Blanchenot about having an award in BPC name
14	25/39	Speed Indicator Device request Bar Lane		Research required into costs and suitability/feasibility
15	25/40	Raise awareness about reporting police matters	Comms/Clerk	Communicate best reporting methods on Social Media
16	25/41.2	Planning input	Planning	R. Bell to be invited to give a presentation
17	25/41.3	Fishpond -EA recommendations	Fishpond S-C	Fishpond Sub-Committee to meet to go through EA recommendations fully; research further quotes for Oxygen Tester; tree work costs; working party. Bring plan to full PC for approval
18	25/54	Committees Structure pending agreement	All	Bring revised proposal to June meeting
19	25/55	Roslyn Farm - write to ESBC	Planning	Clerk wrote to press for decision - response circulated
20	25/55.3	P&OS - grass cutting Collinson Park (zip wire)	P&OS	Site meeting walk around
21	25/57.2	Hedgehog Highway Initiative, Barton Library	Clerk	Kit purchased and will be handed to library
22	25/57.3	Climate Action Working Group ESBC	DL/KM	Cllr Lord to bring up flooding