



LEDBURY TOWN COUNCIL

TOWN COUNCIL OFFICES, CHURCH STREET, LEDBURY

HEREFORDSHIRE HR8 1DH. Tel. (01531) 632306

Email: clerk@ledburytowncouncil.gov.uk

Website: www.ledburytowncouncil.gov.uk

17 July 2020

TO: Councillors Bannister, Eakin (Chair), Harvey, Howells (Vice Chair) and Whattler

Dear Member

You are hereby summoned to attend a meeting of the **Finance, Policy & General Purposes Committee on Thursday, 23 July 2020 at 7.30pm** for the purpose of transacting the business set out below. During the Covid-19 Pandemic meetings will take place via Zoom.

Members of the public will be able to watch the meeting live on the Council's Facebook Page at the link below:

<https://www.facebook.com/Ledbury-Town-Council-1834014213360154/?ref=bookmarks>

Yours faithfully

A Price

Angela Price PSLCC
Town Clerk

A G E N D A

1. **Apologies**
2. **Declarations of Interests**

To receive any declarations of interest and written requests for dispensations. *Members are invited to declare disclosable pecuniary interests and other interests in items on the agenda as required by the Ledbury Town Council Code of Conduct for Members and by the Localism Act 2011.*

(Note: Members seeking advice on this item are asked to contact the Monitoring officer at least 72 hours prior to the meeting)

3. Public Participation

Members of the public are permitted to make representations, answer questions and give evidence in respect of any item of business included in the agenda.

However, you will not be able to raise questions via the live stream, and therefore should you have any questions you wish to raise in the meeting in relation to any of the items on the agenda. Please send your questions/comments to the Town Clerk no later than 4.30 pm on the day of the meeting at clerk@ledburytowncouncil.gov.uk who will ensure they are raised in the meeting.

4. Terms of Reference

Minutes

5. To approve and sign as a correct record the Minutes of an extraordinary meeting of the Finance and General Purposes Committee meeting held on 18 June 2020
(Pages 817-829)

Financial Matters

6. To approve invoices for payment from April, May, June & July 2020
(To Follow)
*(*As per LTC Financial Regulations, cheques for approved invoices will be signed after the close of this meeting)*
7. To receive the record of Receipts and Payments for April, May and June 2020
(To Follow)
8. To receive the Balance Sheet and Trial Balance as at 30 April, 31 May, June 2020
(To Follow)
9. To consider how to verify bank statements and reconciliations during Covid-19
(To Follow)
10. To receive year end reports to 31 March 2020, to include the Annual Return
(Pages 830-846)
11. External and Internal Audit (Standing Item)
12. Viaduct Inquiry Costs
(Pages 847-849)
13. Subscriptions (Standing item)

Governance

14. Working Parties

ICT
GDPR

15. Risk Management (Standing Item) (Pages 850-856) Section 3 - Other Liabilities

16. Council Policies (Pages 857-862)

Draft Information, Communication & ICT Policy
Draft Event Cash Handling Policy
Draft Sickness Absence Policy (To Follow)

17. To receive update on progress ICT managed system project (If any)

18. General Data Protection Regulations (GDPR) (Standing Item)

19. Provision of tablets for councillors (Verbal Report)

20. Date of next meeting

The next meeting of the Finance and General Purposes Committee will be agreed at Annual Council meeting on 30 September 2020

21. Exclusion of Press and Public

In accordance with Section 1(2) of the Public Bodies Admission to Meetings) Act 1960, in view of the confidential nature of the business about to be transacted, it is advisable in the public interest that the press and public are excluded from the remainder of the meeting

22. Banking Matters (Verbal Report)

Distribution: Full agenda to: - Committee members (7)
Town Mayor (ex-officio)
Councillor Knight

Agenda excluding confidential papers to:
The Press
Police
Library

Agenda front pages to all non-committee members

**MINUTES OF A MEETING OF THE
FINANCE, POLICY AND GENERAL PURPOSES COMMITTEE
HELD ON 18 JUNE 2020
IN THE TOWN COUNCIL OFFICES, LEDBURY**

PRESENT: Councillors: Eakin, Bannister, Harvey (Chair), Howells,

IN

ATTENDANCE: The Town Clerk – Angela Price

F175 APOLOGIES

Apologies were received from Councillor Manns and it was noted that standing apologies were received from Councillor Whattler.

F176 DECLARATIONS OF INTEREST

None received

F177 PUBLIC PARTICIPATION

None received

**F178 TO APPROVE AND SIGN AS A CORRECT RECORD THE
MINUTES OF A MEETING OF THE FINANCE, POLICY AND
GENREAL PURPOSES COMMITTEE HELD ON 27 FEBRUARY
2020**

Councillor Howells noted that minute number F168 read that the Gloucester Cannel Trust would be invited to the next Full Council Committee. However, due Covid-19 it had been pushed back and asked whether Council had any thoughts regarding the Clerk contacting the trust to arrange another date via zoom.

The Town Clerk reminded members that she had sent an Electronic copy of the Cannel Trust newsletter and that the meeting had been put on hold for the time being.

Councillor Harvey felt that it would be of significant relevance for the NDP to contact the Cannel Trust to better understand the plans for reinstatement of the Cannel though Ledbury Parish.

RESOLVED:

- 1. That the minutes of a meeting of the Finance, Policy & General Purposes Committee held on 23 January 2020 be approved and signed as a correct record, subject to the**

following amendments:

i. Minute No. F167 (1)(a) – that “Earn Marked” be amended to read “Earmarked”.

- 2. That the Neighbourhood Development Plan Working Party consider contacting the Gloucester Cannel Trust to discuss the future of plans of for the Canal.**

F179

TO APPROVE INVOICES FOR PAYMENT

Members were requested to approve the invoices for payment in the sum of £17,491.

The Town Clerk advised members that the invoices for payment had were for receiving and noting as officers had been paying them under delegated powers following lockdown.

RESOLVED:

That officer's actions be approved in respect of the invoices for payment in the sum of £17,491.

F180

TO RECEIVE THE RECORDS OF RECEIPTS AND PAYMENTS

Members were asked to receive and note the receipts and payments for February & March 2020.

RESOLVED:

That the record of Receipts and Payments for payments for February & March 2020 be received and noted.

F181

TO RECEIVE THE BALANCE SHEET AND TRIAL BALANCE

Members were provided with a detailed balance sheet and trial balance as at 29 February & 31 March 2020

Councillor Harvey advised that account code 320 on the first page shows the earmarked reserves.

Councillors queried the following:

I. 4010 - £20,723 Grounds Officer.

The Town Clerk advised that the balance of £20,723 was the total expenditure over a year for the ground's maintenance at Ledbury Cemetery.

II. 4221 - £ 12,767,50 War Memorial Refurbishment

Whilst Councillor Harvey noted the upfront payment for materials for The War Memorial, she asked how this would be shown in terms of the end of year balance as there will be a credit due to the generous donation from Mr Heaton.

The Town Clerk advised that account code 1290 shows the donation that the Council had received from Mr Heaton.

RESOLVED:

That the Balance Sheet and Trial Balance as at 29 February & March noted and received.

F182

TO CONSIDER HOW TO VERIFY BANK STATEMENTS AND BANK RECONCILIATIONS DURING COVID-19

Members were asked to give consideration and approve a method of verification of the Council's bank statements and reconciliations during Covid-19

The Town Clerk advised members that she had been in contact with other Councils and that Officers consider a way forward to manage the approval of the bank statements and reconciliations is for copies of these to be emailed to the Chair of the Finance, Policy & General Purposes Committee prior to the meeting, who will check these electronically and respond via email to confirm that they be approved.

RESOLVED:

That the Chair of the Finance, Policy & General Purposes be given delegated powers, in consultation with the Clerk, to receive electronic copies of the bank statements and reconciliations prior to meetings of the Finance, Policy & General Purposes Committee during Covid-19.

F183

TO RECEIVE YEAR END REPORTS TO 31 MARCH 2020, TO INCLUDE THE ANNUAL RETURN

Councillor Harvey wanted to thank the staff at Ledbury Town Council, especially the Deputy Clerk for her work on the Annual Return and accounts. The Town Clerk advised members that at a recent meeting with RBS it was noted the efforts and work that the Deputy Clerk had put into the accounts.

Councillor Harvey advised that the Council would receive extra supporting documents and reports from the Internal Auditor in due

course and that in the meantime if members had questions could they direct these to the Town Clerk, who will provide answers or forward them onto the Internal Auditor accordingly.

RESOLVED:

That members receive and note the year end reports to 31 March 2020, noting that these will be resubmitted with the Annual Return once the internal audit is complete.

F184

EXTERNAL AND INTERNAL AUDIT

The Town Clerk updated members on the progress of the Internal Audit and advised that due to covid-19 The Council had been given longer to prepare the necessary paperwork if needed. She advised that a hardcopy should be ready for the Internal auditor by the end of the week.

The Clerk advised that it had been difficult to find an auditor for the special audit due to Covid-19 and that she has not made any further progress to date.

Councillor Harvey asked whether the internal auditor could provide interim reports earlier in the financial year. The Clerk advised that members had discussed this in a previous meeting and that it was agreed that she would approach the Internal auditor.

RESOLVED:

1. **That members receive and note the update from The Town Clerk regarding quotes for the special audit.**
2. **That the Town Clerk contact the Internal Auditor with regards to providing interim reports earlier in the financial year.**

F185

SUBSCRIPTIONS

None received

F186

COSTS ASSOCIATED WITH THE VIADUCT INQUIRY

The Town Clerk provided members of the Finance, Policy & General Purposes Committee with an update on the costs associated with the Viaduct Inquiry, to date.

The Town Clerk advised that she had received correspondence from Nick Bradshaw, a witness for the inquiry, and that he had some concerns with the budget due to there being more work than

anticipated, including the proof of evidence, Statement of Case and Statement of Common Grounds.

Councillor Harvey referred committee members to the detailed report received from the Town Clerk. She reminded members that it was agreed at a meeting of Council on 5 March 2020, that the Council set a budget of £30,000 as an indicative budget for the defence of the appeal with the possibility of another £10,000k on professional services that may be associated with the Traffic Study. She explained that the Council together with overall expenditure and forecasting it has been anticipated that the Council would be around £24,450 over budget.

Councillor Harvey felt that it would be beneficial for the Council to ask the witnesses and experts what the council need to consider as their approach to the inquiry due to it being carried out online over 5 days.

Members agreed that a letter be sent to Mr Wiggin MP, thanking him for his assistance and support in the appeal.

There was a lengthy discussion between members regarding the additional work in relation to the inquiry. Councillors discussed the forecast costs in detail, and It was proposed by Councillor Bannister that the Council allow for an additional £50,000 towards preparatory works in relation to the inquiry to allow for a budget of £90,000 in total.

It was agreed that Ledbury Town Council would investigate whether they should apply to the Planning Inspector to seek recovery of costs, should then win the Inquiry.

RESOLVED:

1. **That a letter be sent to Mr Wiggin MP, thanking him for his assistance and support in the appeal.**
2. **That the threshold for the costs in respect of the Inquiry be increased from the previously agreed £40,000 to £90,000.**
3. **That Ledbury Town Council investigate whether they should apply to the Planning Inspector to seek recovery of costs .**

F187

REIMBURSEMENT OF COSTS INCURRED BY STAFF WORKING FROM HOME

Members of the Finance, Policy & General Purposes Committee were asked to consider reimbursing staff towards the costs involved with working from home during Covid-19.

The Town Clerk advised that the government had considered that given the Coronavirus outbreak, many employees who would normally attend a place of work will now be working from home and therefore will be incurring additional costs on their household bills such as gas or electricity. To assist with this HMRC have confirmed that employers who require their employees to work from home as a result of the temporary closure of their business premises due to the Coronavirus will be able to provide a tax-free payment to workers, in addition to their salary, as a means of offsetting reasonable additional household expenses. HMRC say payments of £6 per week or £26 per month (£4 per week before 6 April 2020) can be made by the employer without keeping any records.

Councillor Howells proposed that the Council make a payment of £26 per month to Council staff working from home during the Coronavirus outbreak.

RESOLVED:

That the Council make a payment of £26 per month to Council staff working from home during the Coronavirus outbreak, with effect from 25 March 2020.

F188

ADDITIONAL COSTS ASSOCIATED WITH REFURBISHMENT OF WAR MEMORIAL

The Town Clerk explained that she had received an email from the Stone Workshop advising that following the initial cleaning of the memorial there was some additional work required that first realised. They advised that the spire and particularly the finial were not structurally sound and needed replacing. The Clerk requested a quote for the additional works required and upon receipt forwarded it to the Chair and Vice Chair of the Environment & Leisure Committee, along with the Chair of the Finance Committee for consideration. She advised that the extra costs totalled £7,250. All three Councillors recognised that the works needed to be carried out as part of the refurbishment and agreed the additional expenditure accordingly, with the contractor being advised that the deposit would be paid to enable works on the spire and finial to continue.

Councillors agreed to make provisions for the extra works on the War Memorial from the Reserves, but that this be reviewed in the 3rd quarter review of the budget to establish if it is possible to identify monies from an underspend within the budget.

RESOLVED:

1. That Members of the Finance, Policy & General Purposes Committee receive and note the actions of the Chair and Vice Chair of the Environment and Leisure Committee and the Chair of Finance, Policy & General Purposes Committee, in consultation with the Clerk, in respect of the additional repairs and expenditure in relation to the war memorial
2. That the Council make provisions for the extra works on the War Memorial from the budget Reserves of a total of £7,250

F189

RISK MANAGEMENT: SECTION 2 – EMPLOYERS

Members of the Finance, Policy and General Purposes were asked to receive and note the Risk Management.

Councillors considered a number of amendments and additions to the risk Assessment in relation to the Employers section:

RESOLVED:

That the Risk Assessment be received and noted with the below amendments:

1. Employers liabilities .pg2 – that “Protection of office-based staff from visitors” be amended to read “To provide safe and secure workplace for staff”.
2. That the Councils Policies and procedures are added to the mitigation under the heading “Council Fails to comply with employment Law”
3. That the Council fully support the Deputy Clerk in her studies to become CiLCA qualified under the heading “Long term unavailability of the Clerk or loss of the Clerk without a period of notice.”
4. That the Town Clerk investigate whether the Health and safety policy considers home working for staff.

F190

TO RECEIVE AN UPDATE ON PROGRESS OF ICT MANAGED SYSTEM PROJECT

The Town Clerk advised that she had received confirmation from the new website provider and that they will be able to make the new website accessible, in line with new legislation due in September. She advised that she needs to prepare the accessibility statement prior to the September date.

RESOLVED:

That the update on the ICT managed system project be received and noted.

F191

GDPR

None received

F192

CONSULTATION – PUBLIC WORKS LOAN BOARD FUTURE LENDING TERMS

Members of the Finance, Policy and General purposes committee were provided with a consultation of "Public Works Loan Board" to receive and note

Councillor Harvey advised that the consultation will not affect borrowing terms for Town and Parish Councils but to limit large authorities borrowing money over long terms to make income generating investments and whilst she considered it appropriate for Members to have been made aware of the consultation.

However, Councillor Howells felt that the Council should respond to question 11, item 1.30, advising that the Council agree with the statement that:

"The government does not propose any change to the PWLB lending arrangements for smaller LAs (parishes, town and community councils, and drainage board) as there is no have evidence that they are engaging in debt-for-yield activity." (page 15, question 11, item 1.30).

RESOLVED:

- 1 That the Town Clerk contact HM Treasury regarding their consultation, question 11, item 1.30 and confirm that Ledbury Town Council agree with the statement "The government does not propose any change to the PWLB lending arrangements for smaller LAs (parishes, town and community councils, and drainage board) as there is no have evidence that they are engaging in debt-for-yield activity." (page 15, question 11, item 1.30).**

F193

COUNCIL POLICIES

Members of the Finance, Policy and General Purposes Committee were provided with a draft Equal Opportunities Policy.

Councillor Harvey felt it was worth noting that the County Council are currently in the process of updating their Equality Policy which could be useful to refer to.

Councillors agreed that they would like to be proactive and continue to be mindful when advertising and recruiting staff and to make sure that the Council are catering to all needs and disabilities.

RECOMMENDATION

That a recommendation be submitted to a meeting of Full Council Committee that the Council adopt the Equal Opportunities Policy as provided by the Clerk.

F194

DATE OF NEXT MEETING

RESOLVED:

To note that the next meeting of Finance, Policy and General Purposes Committee is scheduled for 23 July 2020.

Meeting closed at 9.21 pm.

Signed..... Dated

825

FINANCE, POLICY & GENERAL PURPOSES COMMITTEE

23-May-19

Minute No.	Action	To be Actioned by	Date Actioned	Comments	Status
F14	That the TC provide a list of all subscriptions the Council are paying for and that this be made available at the meeting of the FP&GP Committee in September	TC	20.02.2020	Request made to DTC for list of current subscriptions and expiry dates	In Progress

28.11.2019

F118(2)	That the shelter be removed from the risk register and a risk assessment be prepared in respect of it	TC			In Progress
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23.01.2020

Minute No.	Action	To be Actioned by	Date Actioned	Comments	Status
F133	That the TC be authorised to continue to identify Auditing Companies that would be interested in providing a quote for the work and that quotes be submitted to a future meeting of the FP& GP or Council, whichever is the earliest	TC/DTC		Clerk is waiting to hear back from three companies in Bristol and Newport	In progress

27.02.2020

Minute No.	Action	To be Actioned by	Date Actioned	Comments	Status
F161	That the invoices be approved for payment subject to the amendment of the figure in relation to the NIC & PAYE	DTC	03.03.2020	Email sent to DTC requesting correction - awaiting response	Completed
F170	That the Clerk contact Eastnor Primary School to ask what gardening equipment they would like the Council to purchase, noting a budget of £250	TC	04.03.2020	Message left for Librarian to call clerk - chased 18.03.2020	In Progress

F172	That the update from the Town Clerk is received and noted, noting that the Council will be required to provide an Accessibility Statement on their website with effect from September 2020.	TC		Clerk to speak to website provider about accessibility statement - website provider has actioned their end - awaiting statement from Clerk	In Progress
F173	That the Draft Media Policy be approved.	TC	27.02.2020	To be sent to all councillors and staff	In Progress

18.06.2020

Minute No.	Action	To be Actioned by	Date Actioned	Comments	Status
F178(2)	That the NDP WP consider contacting the Gloucester Canal Trust to discuss the future plans in respect of the canal	NDP WP		NDP Working Party to be re-established following lockdown	Pending
F182	That the Chair of FP & GP Committee be given delegated powers, in consultation with the Clerk, to receive electronic copies of the bank statements and reconciliations prior to meetings of the FP & GP Committee during Covid19.	Chair & Clerk	Prior to all FP & GP Meetings		On-going
F184(2)	That the Town Clerk contact the Internal Auditor to discuss an interim audit in each financial year going forward.	Clerk			Pending
F186(1)	That a letter be sent to Mr Wiggin MP, thanking him for his assistance and support in relation to the Viaduct Inquiry.	Clerk	22.06.2020	Letter sent	Completed
F186(2)	That the threshold for the costs in respect of the Inquiry be increased from the previously agreed £40,000 to £90,000, to take into account the additional work being undertaken by the expert witnesses.	Clerk		To be noted and managed via accounts management	In progress
F186(3)	That LTC investigate whether they should apply to the Planning Inspectorate to seek recovery of costs, should they win the Inquiry.	Viaduct Working Party	02.07.2020	Discussed with Barrister, advice provided that can only seek to claim costs if it can be proved that the appellant has acted unreasonably post the appeal date.	Completed
F187	That the Council make a payment of £26 per month to Council staff working from home during the Coronavirus outbreak with effect from 25 March 2020.	DTC		DTC currently on long term sick - Clerk to establish whether payment has been included in July salaries	In progress

F188(1)	That Members of the FP & GP committee receive and note the actions of the Chair and Vice Chair of the E & L Committee and the Chair of the FP & GP Committee, in consultation with the Clerk, in respect of the additional repairs and expenditure in relation to the war memorial refurbishment.	DTC		Payment made	Completed
F188(2)	That the Council make provision for the additional works to the War Memorial from the Council's reserves in the sum of £7,250, but that this be reviewed in the 3rd quarter budget review to establish whether it is possible to identify monies from an underspend within the 2020/21 budget.	Clerk/DTC		To be noted and managed via accounts management	In progress
F189(1)	Employers liabilities - that "protection of office-based staff from visitors" be amended to read "To provide safe and secure workplace for staff"	Clerk	17.07.2020		Completed
F189(2)	That the Council's Policies and Procedures are added to the mitigation under the heading "Council Fails to comply with employment law."	Clerk	17.07.2020		Completed
F189(3)	That the Council fully support the DTC in her studies to become CILCA qualified under the heading "Long term unavailability of the Clerk or loss of the Clerk without a period of notice".	Clerk	17.07.2020		Completed
F189(4)	That the TC investigates whether the Health and Safety Policy considers home working for staff	Clerk			Pending
F192	That the Town Clerk respond to the consultation in respect of question 11, item 1.30 and confirm that Ledbury Town Council agree with the statement "The government does not propose any change to the PWLB lending arrangements for smaller LAs (parishes, town and community councils, and drainage board) as there is no have evidence that they are engaging in debt-for-yield activity." (page 15, question 11, item 1.30).	Clerk	24.06.2020	Response sent via consultation website	Completed

F193	RECOMMENDATION - That a recommendation be submitted to a meeting of Full Council Committee that the Council adopt the Equal Opportunities Policy as provided by the Clerk.	FC	30.07.2020	To be approved at Full Council in July	Pending
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**LEDBURY TOWN COUNCIL
REPORT OF THE INDEPENDENT INTERNAL AUDITOR
FOR THE YEAR ENDED 31 MARCH 2020**

I have examined the books and records of the Council as at 31 March 2020
While i have not performed an audit I can confirm that the attached statements are
in accordance therewith and comply with all the requirements stipulated by the
Accounts and Audit Regulations 2011 and CIPFA guidelines



Iain Selkirk FCA

Appointed Independent Internal Auditor

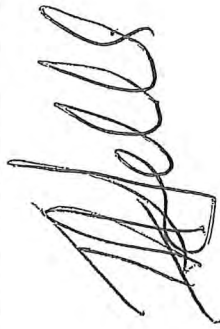
Malvern
July

Worcester
2020

INDEPENDENT INTERNAL AUDITOR'S REPORT TO THE MEMBERS OF
LEDBURY TOWN COUNCIL
AUDIT REPORT FOR THE YEAR ENDED 31st MARCH 2020

I have examined the Council's records in the areas delineated in the attached schedule and made enquiries as deemed appropriate.

In my opinion the systems of internal controls is adequate for the purpose intended AQND there are no matters to be brought to your attention.



Iain Selkirk FCA
Appointed Independent Internal Auditor

8.7.20

**AUDITORS REPORT TO THE MEMBERS OF:-
LEDBURY TOWN COUNCIL**

31.03.20

COMMENTS

1 a	Y	Is the cashbook maintained and up to date		
b	Y	Is the cashbook arithmetic correct		
c	Y	Is the cashbook regularly balanced and reconciled to the bank	monthly	
2 a	Y	Have Standing Orders and Financial Regulations been formally adopted		
b	Y	Are Standing Orders and Financial Regulations regularly reviewed	regularly	
c	Y	Has an RFO been appointed with specific duties	clerk	
d	Y	Have items or services above a de minimis amount been competitively purchased	£1,000	
e	Y	Has the Clerk authority to spend in emergencies	up to £5,000	
		From what level are quotes required	above £5,000	
		From what level are tenders required		
3 a	Y	Are payments in the cashbook supported by invoices, authorised and minuted		
b	Y	Has VAT on payments been identified, recorded and reclaimed		
c	Y	Is S137 expenditure separately recorded and within statutory limits		
d	Y	Is S137 expenditure separately minuted as such		
e	Y	Is the signing authority two or more councillors		
f	N	Is the Clerk a signatory		
g	Y	Are the counterfoils initialled by the signatories		
h	Y	Are invoices vouched to payments		
4 a	Y	Is there a procedure in place for the regular audit of internal controls		
b	Y	Has a member of the Committee been appointed internal auditor	appointed annually	
c	Y	Does she have a specific programme and does he report to meetings	Quarterly	
5 a	N	Does scanning of the minutes identify any unusual activity		
b	Y	Is the annual risk assessment minuted		
c	Y	Is insurance cover appropriate and adequate		
d	Y	Are internal financial controls documented and regularly reviewed.		
6 a	Y	Has the Council prepared an annual budget in support of its precept		
b	Y	Is actual expenditure against budget regularly reported to the Council	fidelity guarantee £99,522	
c	N	Are there any significant unexplained variances from budget	see 2b above	

- 7 a Y Is income properly recorded and banked as promptly as possible
b Y Does the precept recorded in the cash book agree to the District Councils notification
c Y Where income is raised by rental or lettings has the VAT position been clarified
d Y Are security controls over cash adequate and effective
8 a Y Is petty cash spent recorded and supported by VAT invoices/receipts
b Y Is petty cash expenditure reported to each Council meeting
c Y Is petty cash expenditure reimbursed regularly
d Y Or does the Clerk present petty cash with his expenses supported by VAT invoices/receipts
9 a Y Do salaries paid agree to with those approved by the Council
b Y Has PAYE/NIC been properly operated by the Council as employer
c Y Are other payments to the Clerk and staff reasonable and approved by the Council
d N/A Where PAYE/NIC is not operated due to the low salary level has HMRC been informed
10 a Y Does the Council maintain an Asset Register of all material assets owned
b Y Is the Register up to date
c Y Do the values agree to insurance valuations
d N Are movements in Treasury Deposits accurately recorded
11 a Y Is each bank account reconciled on a regular basis
b Y Are there any unexplained balancing entries in any reconciliation
12 a Y Are accounts prepared on the correct accounting basis
b Y Do the accounts reflect the cashbook entries
c Y Is there an audit trail from the underlying financial records to the accounts
d Y Where appropriate have debtors and creditors been properly recorded
13 a Y Are minutes signed, initialled and pages sequentially numbered
14 a Y Do Burial receipts agree to the attendant Burial records
b Y Are rights or permissions properly recorded
15 a N/A Any evidence of fraudulent activity should be brought to the attention of the Chairman

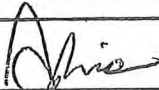
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ANNUAL RETURN - ENGLAND
FOR THE YEAR ENDED 31 MARCH 2020
Ledbury Town Council Current Year

SECTION 2 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer



Date

I confirm that these accounts are approved by the Council and recorded as council minute reference

Dated

Signed on behalf of the above Council (Chair)

Date

		<u>Last Year £</u>	<u>This Year £</u>	<u>General Notes for Guidance</u>
1	Balances brought forward	274,742	229,995	Total balances & reserves at the beginning of the year as recorded in the Financial Records
2	Annual Precept	375,771	477,153	Total amount of Precept income received in the year
3	Total other receipts	45,909	46,252	Total income or receipts as recorded in the cashbook minus the Precept
4	Staff costs	111,731	201,708	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and expenses
5	Loan interest/Capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on borrowings
6	Total other payments	354,696	237,792	Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5)
7	Balances carried forward	229,995	313,900	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]
8	Total Cash & Investments	243,333	322,279	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March
9	Total Fixed Assets	752,031	768,700	The recorded current book value at 31 March of all tangible fixed assets as recorded in the asset register
10	Total Borrowings	0	0	The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB)

The following documents should accompany the accounts when submitted to the auditor:

- * A brief explanation of significant variations from last year to this year in Section 2;
- * Bank Reconciliation as at 31 March

STATEMENT OF ACCOUNTS

SECTION 1

LEDBURY TOWN COUNCIL

RECEIPTS AND PAYMENTS

2019-2020

	Last Year	This Year
1 Balances brought forward	274,742	229,995
2 Annual Precept	375,771	477,153
3 Other Receipts	45,909	46,252
4 Staff Costs	111,731	201,708
5 Loan interest and Capital Repayts		
6 Total Other Payments	354,696	237,792
7 Balance carried forward	229,995	313,900
8 Total Cash & Investments	243,332	322,279
9 Total Fixed Assets	752,031	768,700
10 Total Borrowings		

**APPENDIX TO THE STATEMENT OF ACCOUNTS
LEDBURY NTOWN COUNCIL
BANK RECONCILIATION**

2010/2020

Opening Balance	477,630.06
Deposits	<u>526,636.00</u>
	1,004,266.06
Payments	<u>681,986.76</u>
	<u>£ 322,279.30</u>

Represented by the bank accounts as under:-

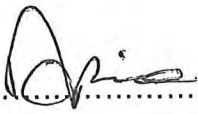
Lloyds Business Ext	500.00
Lloyds Business Inst	23,700.44

24,200.44

o/s cheques	105	117.00
	227	9.00
	281	190.00
	301	7,005.00
	308	2.00
	310	3,744.02
	311	20.00
	312	203.42
	315	500.00
		<u>11,790.44</u>
		12,410.00

Lloyds Comm call	158,261.16
Public Sector Deposit	151,579.00
Petty Cash	29.14

BOX 8	£ <u>322,279.30</u>
debtors and stocks	10,849.68
creditors and accruals	- 19,228.93
BOX 7	£ <u>313,900.05</u>

Responsible Finance Officer.....

Date...17/07/2020.....

**LEDBURY TOWN COUNCIL
BALANCE SHEET
AS AT 31 MARCH 2020**

	£	2019
CURRENT ASSETS		
Vat Debtor	9,101.66	10,610.19
Prepaid Expenses and Debtors		1,724.00
Stock	1,748.02	2,073.24
Lloyds Bank	12,410.00	- 11,924.70
Premierr Account	158,261.16	104,503.10
Public Sector Deposit Account	151,579.00	150,467.30
Petty Cash Float	29.14	287.16
	<u>333,128.98</u>	<u>257,740.29</u>
CURRENT LIABILITIES		
Creditors due within twelve months	19,228.93	27,745.24
NET ASSETS	<u>£ 313,900.05</u>	<u>£ 229,995.05</u>
REPRESENTED BY:-		
General Fund	313,900.05	199,995.05
Earmarked Funds		30,000.00
	<u>£ 313,900.05</u>	<u>£ 229,995.05</u>

**LEDBURY TOWN COUNCIL
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2020**

		£	2019
INCOME			
Precept		477,153.00	375,771.00
Interest Received		1,315.78	1,072.78
War Memorial Refurbishment		15,321.00	
October Fair Rights		2,250.00	
Charter Market Tolls		8,288.00	11,742.00
Market House Income		1,335.40	
Office and Market House Rentals		4,595.00	8,497.66
Burials and Other Cemetery Income		9,084.04	10,011.37
Painted Room Income		2,514.61	4,560.74
Ceremony Room Income		1,541.00	4,444.83
Lengthsman and P3 Scheme		0.80	2,384.80
Grants Received			2,250.00
Miscellaneous Income		5.95	944.58
TOTAL INCOME		<u>523,404.58</u>	<u>421,679.76</u>
EXPENDITURE			
Staff Costs	Sch A	205,740.05	116,659.31
Establishment Costs	Sch B	56,943.22	53,216.89
Maintenance and Fuel Costs	Sch C	54,565.92	61,200.46
Office Running Costs	Sch D	65,654.35	171,705.75
Events	Sch E	28,859.20	35,063.85
Grants with Powers	Sch F	27,736.84	26,953.52
Miscellaneous	Sch G	-	1,627.03
		<u>439,499.58</u>	<u>466,426.81</u>
Surplus for the year		83,905.00	- 44,747.05
Transfer from Earmarked Funds			206,062.00
Surplus brought forward		229,995.05	38,680.10
Surplus carried forward		<u>£ 313,900.05</u>	<u>£ 199,995.05</u>

**LEDBURY TOWN COUNCIL
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2020**

	£	Schedule A 2019
STAFF COSTS		
Management and Payroll	87,523.44	28,922.31
Temporary Staff	5,878.31	40,323.65
Ceremony Co-ordinator	241.99	312.05
Grounds Officer	24,088.44	15,829.99
Weekend Watering	2,076.25	1,485.00
Lengthsman Scheme (basic)	2,464.00	2,688.00
P3 Scheme	1,568.00	2,240.00
National Insurance- Grounds	8,511.66	2,396.87
National Insurance- Management	28,620.09	7,183.66
Pension - Grounds	9,892.96	3,280.41
Pension - Management	33,386.61	11,206.37
Miscellaneous and Staff Training	1,488.30	791.00
	<u>205,740.05</u>	<u>116,659.31</u>

**LEDBURY TOWN COUNCIL
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2020**

**Schedule B
2019**

ESTABLISHMENT COSTS

		£	
Rates	Cemetery and Buildings	2,614.58	2,476.23
	Market House	1,743.05	1,538.33
	Town Council Offices	7,119.50	6,367.37
Environmental Services	Cemetery and Buildings		46.21
	Town Council Offices		563.21
Electricity	Cemetery and Buildings	243.64	2,484.94
	Market House	4,711.36	552.65
	Town Council Offices	5,657.85	4,936.31
Insurance	Cemetery and Buildings	2,276.07	665.40
	Recreation Ground	3,285.93	7,973.28
	Baskets and Lights		99.32
	Minor Infrastructure		364.15
	Market House	1,485.18	2,218.00
	Town Council Offices	2,900.47	940.83
	Civic Matters		33.10
	Finance		2,008.19
	CCTV Recreation Gd	926.74	129.10
	Skate Park		430.36
	Recreation Ground		572.71
Cleaning	Market House		-
	Town Council Offices	2,079.00	2,125.50
	Civic Matters		
Housekeeping	Town Council Offices	505.74	408.38
	Office Facilities	83.71	11.00
New Heaters	Town Council Offices	123.89	
Window Cleaning	Cemetery and Buildings		
	Town Council Offices	145.85	151.68
Maintenance	Cemetery and Buildings	292.74	1,140.00
	Market House	1,819.43	1,324.00
	Recreation Grounds	3,757.95	
	Painted Room		
	Town Council Offices	2,183.34	2,359.60
	CCTV Recreation Gd		
PAT Testing	Town Council Offices		166.67
CCTV Link to Hereford	Minor Infrastructure	8,017.36	8,017.36
Internal Improvements	Market House		
Alarms	Town Council Offices	4,969.84	3,113.01
		<u>56,943.22</u>	<u>53,216.89</u>

**LEDBURY TOWN COUNCIL
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2020**

MAINTENANCE AND FUEL COSTS

		£	Schedule C 2019
Tools and Materials		2,207.90	
Ground Maintenance (Contract)	Closed Churchyard	8,663.42	1,131.14
	Amenities		4,122.88
	Recreation Ground	8,160.32	120.00
	Cemetery and Buildings	957.00	12,827.92
	Dog Hill Wood and Extras	3,494.30	150.00
	Dog Hill Wood Coppicing	962.50	4,467.95
Footpaths	New Mills Path		1,000.00
Grass Cutting	New Mills Path		
	Gloucester Road Seats	112.50	495.83
War Memorial Insce / Cleaning		450.00	157.50
DHW Tree Maintenance			728.08
Refurbishment	War Memorial	12,767.50	
Perimeter Wall Repairs	Cemetery and Buildings	1,130.38	1,750.00
Wheely Bins	Closed Churchyard	198.90	1,999.83
Skip Hire	Cemetery and Buildings	1,740.00	326.30
New Area	Cemetery and Buildings		1,050.00
General Tree Works	Amenity Areas	280.00	
ROSPA Reports		48.83	650.00
Play Equipment			
Youth Shelter		3,745.67	197.40
Skate Park			21,387.00
Repairs Trees	Closed Churchyard		
	Cemetery and Buildings	132.31	420.00
Deer Park	Maintenance	3,865.84	420.00
	Verges	252.50	3,644.27
Dog Bags		700.00	1,450.00
Speed Indicator		490.00	700.00
Fuel	Grounds	1,079.07	312.19
Insurance, Tax and MOT	Grounds	762.03	645.82
Repairs	Grounds	60.95	1,046.35
Memorial Testing	Cemetery & Buildings	2,304.00	
		<u>54,565.92</u>	<u>61,200.46</u>

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**LEDBURY TOWN COUNCIL
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2020**

**Schedule D
2020**

£

OFFICE RUNNING COSTS

Stationery	3,330.94	2,823.94
Photocopier Hire	979.12	1,360.72
Photocopier Costs	2,545.35	350.08
Office Support	2,235.41	312.03
Newsletter	798.67	423.00
Advertising	185.00	115.00
Painted Room	453.00	1,004.00
General	833.77	62.65
Petty Cash	1,283.32	794.44
Postage	1,067.00	2,149.97
Subscriptions	13,032.27	11,653.82
ICT Computers	8,946.61	3,207.15
Telephones	1,042.07	1,084.60
Mayor Expense		15.08
Councillors Expenses	961.55	180.00
Councillors Training	204.16	145.84
Insignia and roll of honour	120.00	
Flag Pole	1,163.50	1,400.00
Civic Hospitality	586.83	
Traffic Management		7,590.85
Election Expenses		15.60
Neighbourhood Plan	20.00	756.37
Annual and Other Meetings		318.00
Charter Market Improvts	579.21	396.16
Bank Charges	40.00	40.00
Data Protection	625.00	420.00
Audit Internal	2,000.00	13,673.25
Audit External	13,460.82	23,136.53
Professional Services	7,005.00	96,261.66
Legal Costs	2,155.75	2,015.01
Health and Safety		
	<u>65,654.35</u>	<u>171,705.75</u>

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**LEDBURY TOWN COUNCIL
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2020**

EVENTS ETC

	£	Schedule E 2019
Events Barriers	478.19	125.00
October Fair	2,792.68	3,418.88
Christmas Lights	6,316.74	5,406.00
Christmas Lights Rental	8,087.91	7,440.00
Hanging Baskets Supply	2,656.00	4,066.91
Fertiliser, Water Equipment		830.00
Stock	440.49	112.53
Tour Guides	6,844.69	11,720.73
Special Audt Review	600.00	
Promotional Material		1,301.80
Tourism/Allotments/Centenary		642.00
Signage	642.50	
	<u>28,859.20</u>	<u>35,063.85</u>

GRANTS WITH POWERS

	£	Schedule F 2019
Barrett Browning Clock	88.17	251.71
Carnival Association	1,000.00	1,000.00
Community Association		2,500.00
CVA Transport	8,000.00	7,000.00
Railway Station	440.00	450.00
Poetry Festival	2,200.00	2,200.00
Ledbury Places		1,000.00
CAB	5,000.00	7,083.33
Malvern Hills AONB Partnership	500.00	500.00
Poppy Wreath	137.50	25.00
Age UK		2,750.00
October Fair		
Primary School	1,000.00	750.00
Youth Budget	7,850.00	1,000.00
Distinguished Citizen Awards	69.17	143.48
Unspecified	1,450.00	300.00
Listed Building Reserve	2.00	
	<u>27,736.84</u>	<u>26,953.52</u>

MISCELLANEOUS

	£	Schedule G 2019
Miscellaneous		
Recreation Ground		48.83
Town Council Offices		380.00
Finance		1,198.20
		<u>1,627.03</u>

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LEDBURY TOWN COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2020.

The internal audit for 2019/20 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	Agreed? Please choose one of the following		
	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 and year-end bank account reconciliations were properly carried out.	✓		
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 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")			✓
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

Signature of person who carried out the internal audit

Date 8 JULY 2020

*If the response is 'no' you must include a note to 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 2019/20

We acknowledge as the members of:

LEDGEBURY TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2020, 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:

and recorded as minute reference:

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

Chairman

Clerk

Other information required by the Transparency Codes (not part of Annual Governance Statement)

Authority web address

Section 2 – Accounting Statements 2019/20 for

LEDBURY TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	274,742	229,995	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	375,771	477,153	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	45,909	46,252	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	111,731	201,708	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	354,696	237,792	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	229,995	313,900	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	243,333	322,279	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	752,031	768,700	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
			N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2020 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]

Date

14/07/2020

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

as recorded in minute reference:

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

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FINANCE, POLICY & GENERAL PURPOSES COMMITTEE	23 JULY 2020	AGENDA ITEM: 12
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Report prepared by Angela Price – Town Clerk

COSTS ASSOCIATED WITH THE VIADUCT INQUIRY

Purpose of Report

The purpose of this report is to provide members of the Finance, Policy & General Purposes Committee with an update on anticipated costs associated with the Viaduct Inquiry, following the adjournment of the Inquiry.

Detailed Information

At a meeting of the Finance, Policy & General Purposes Committee held on 18 June 2020 the committee resolved to recommend to Council that the threshold for costs in respect of the Inquiry be increased from the previously agreed £40,000 to £90,000.

The Inquiry commenced, via an online platform, on Monday, 13 July 2020 and it had been hoped that it would be possible to complete the inquiry within the five days. However, on commencement it soon became apparent to the Planning Inspector that the inquiry was likely to take longer than the five days allocated and it was agreed that the Inquiry would need to be adjourned and reconvened in September/October 2020.

The adjournment is likely to incur additional costs from at least one of the expert witness and the Barrister and therefore Members need to consider the implications of these potential increased costs.

The Clerk has contacted the witnesses and Barrister asking them to provide invoices for work carried out thus far, and also for estimated costs for the reconvened inquiry and it is hoped that these will be available by the time of the meeting.

Financial Implications

The following table provides details of anticipated costs regarding work already carried out in respect of the Statement of Case, Statement of Common Grounds and the Proofs of Evidence and attendance at the Inquiry the anticipated costs of the Inquiry as of 17 July 2020 (subject to further invoices as requested).

NAME	RATE	Hours	Total to date
Malcolm Rees (DF Legal)	£250 per hour	Anticipated 8 hrs	£2,000
A. Parkinson (Barrister)			£1,500
Brief to Counsel (31.03.2020)			£500
Settling of SOCG			£750
Finalising of SOCG			£1,500
Brief to Counsel (02.06.2020)			£2,000
Reviewing PoE's			£15,000
Brief to Counsel (13.07.2020)			£10,000
Refresher	£2,500.00 per day	14 – 17 July (4 Days)	
M. Llywelyn-Jones	£450 per day - £56.25 p/h	as at 24.04.2020 - 55 hours	£3,094
	£56.25 p/h	24 hours - as at 11.05.2020	£1,350
	£56.20 p/h	19 hours as at 31.05.2020	£1,069
G. Lee	stage one		£1,750
	Stage two – includes attendance at Inquiry		£8,500
N Bradshaw	Total cost includes preparation of documents, plus attendance at Inquiry		£12,000
C. Tinkler	Costs as at 05.06.2020		£8,775
C Tinkler – preparation for and attendance at Inquiry			£6,950
TOTAL			£76,738

Cost to hire Royal Hall for viewing Inquiry - £250 per day x 5 £ 1,250

TOTAL £77,988

Funds Remaining as of 17 July 2020 - £12,012

Further anticipated costs

Landmark Chambers have advised that there will be an additional daily charge of £2,5000 plus VAT for Andrew Parkinson, with any additional costs still awaited from the remaining witnesses.

Recommendation

Members of the Finance, Policy & General Purposes Committee are requested to give consideration as to whether the threshold of £90,000 should be raised to take into consideration the cost of the Inquiry as of 17 July 2020 is £77,988 (subject to further invoices being received), leaving a sum of £12,012 for any additional costs as part of the reconvened meeting.

Ledbury Town Council Risk Assessment of Financial and

Finance

Identified Weakness	Risk Owner	Actual Risk			Mitigation			Residual Risk	
		Prob	Impact	Risk				Prob	Risk
Bank Failure	LTC	1	4	4	Council use a major clearing bank and a portfolio approach to reserves			1	2
Bank Fraud	LTC	1	4	4	Monthly statements are checked by the Clerk and signed off by trained Cllr			1	2
Internal fraud	LTC	2	4	8	Cheques require 3 Signatories, Internal Audit, Cllr reconciliations. F&GP authorise payments.			2	1
Cheque Book or cash theft from offices	LTC	2	1	2	Appropriate measures in place; cheque book kept locked away, FR stipulate limit on cash withdrawal value and minimum of cash on premises.			2	1
Custom & Excise (VAT) return	LTC	3	4	12	Return checked by the internal auditor.			2	3
Inland Revenue returns and regulations (payroll)	LTC	2	4	8	Payroll system handled via computer package that produces required return diarise return date, Cllr Verification of Payroll.			1	3
Failure to set a precept by the HC deadline	LTC	1	3	3	Set a project plan for the budget development plan and agree this at the first meeting of the Finance, Policy & General Purposes Committee after September. Clerk ensures decision made before Herefordshire Council deadline. Hereford would impose precept based on last year			1	3
Council budget overspend	LTC	1	4	4	Payment procedures in place to ensure all receipts and payments are reported to councillors at each finance meeting. All cheques to be signed by two councillors and countersigned by Clerk or Deputy Clerk.			1	3
Committee budget overspend	LTC	2	3	6	Payment procedures in place to ensure all receipts and payments are reported to councillors at each finance meeting. All cheques to be signed by two councillors and countersigned by Clerk or Deputy Clerk and reviewed quarterly.			1	2
Line item Overspend	LTC	3	3	9	constant review against budget and invoices are sent to F&GP as outlined in Financial regulations.			1	1

Employer's Liabilities

Council fails to comply with employment law.	Standing Committee	3	4	12	Professional bodies are available for advice, support and regular review. All staff and councillors are encouraged to identify and attend appropriate training as it is identified. Council policies and procedures to be put in place and staff to be provided with copies and requested to confirm receipt and reading of said policies and procedures. Budget is maintained to cover this.			2	3	6
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Ledbury Town Council Risk Assessment of Financial and

Long term unavailability of the Clerk or loss of the Clerk without a period of notice.	Standing Committee	1	4	4		The appointment of a Deputy Clerk ameliorates this situation in the short term and backfill with longer term replacement as necessary. The Deputy Clerk will be supported in their studies to become CilCA qualified.	1	2	2
Long term unavailability of the staff other than the Clerk.	Standing Committee	2	3	6		The council will employ short term contract or agency staff.	2	2	4
Failure to maintain safe working environment	Standing Committee	2	4	8		Health & Safety Policy adoption, and practice.	1	3	3
To provide safe and secure workplace for staff	Clerk/standing committee					When the council offices are open; two staff (staff can include councillor) must be on the premises. When closed an electronic door lock and speaker system is fitted (and must be used). Lone working policy in place staff receive appropriate training, CCTV installed.	1	2	2

Other Liabilities

Identified Weakness	Risk Owner	Actual Risk			Mitigation	Residual Risk		
		Prob	Impact	Risk		Prob	Impact	Risk
Failure to maintain full document control	Clerk	3	3	9	Primary copies of unsigned documents are held electronically offsite and secured to backup media within one day of creation or amendment. Stored at appropriate off-site location. a file protocol will be established.	1	3	3
Failure to keep records in accordance with the Data Protection Act	Clerk	3	3	9	A council policy is in place to ensure compliance with the DPA or FOIA as appropriate The policy is administered by the Clerk, who will report any failings to Councillors on operation of the record keeping of the Council as soon as possible. Reviewed if there is a change in law or every three years, whichever is the sooner.clerk attends appropriate training	1	3	3
GDPR. Rule changes.	Clerk/Councillors	3	3	9	Staff and Councillors receive available training.	1	3	3
Failure to respond to Data Protection/Freedom of Information Act disclosure requests as required by law		3	4	12	A council policy is in place to ensure compliance with the DPA or FOIA as appropriate. The policy is administered by the Clerk, who will report any failings to Councillors on operation of the record keeping of the Council as soon as possible. Reviewed if there is a change in law or every three years, whichever is the sooner. Clerk attends appropriate training, adequate staffing available.	1	3	3
Insufficient insurance cover for any aspect of Council responsibilities.	LTC	2	4	8	All appropriate insurances are in place. List is maintained in the council offices covering policies, types and amounts. Annual review in F&GP. Up to date Valuations.	1	4	4

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Ledbury Town Council Risk Assessment of Financial and

Individual councillor fails to maintain a full and accurate registers of Interests.	Councillors	2	1	2	1	1	1
Slander and/or libel by a councillor	Councillors	3	1	3	3	1	3
Slander and/or libel by a member of staff.	LTC	2	3	6	1	2	2
failure to claim back judicial review costs	LTC	3	3	9	1	3	3

Council Property

Identified Weakness	Risk Owner	Actual Risk			Residual Risk		
		Prob	Impact	Risk	Prob	Impact	Risk
backlog of bodies to be buried at the cemetery	LTC	1	4	4	1	2	2
Impact of flooding on parish	LTC	2	3	6	1	2	2
Impact of Snow/Ice on Parish	LTC	2	3	6	2	2	4
General building safety.	LTC	2	4	8	2	2	4
contractors working in areas with asbestos	LTC	2	2	4	1	1	1
Damaged play equipment.	LTC	3	4	12	2	2	4

Ledbury Town Council Risk Assessment of Financial and

Falling tree or branch hits person.	LTC, GO & Contractors	2	3	6	It is a key task for our Grounds Officer/Contractor to monitor at all times the state of: 1. Trees in all Council grounds for any signs of damage or other weakness particularly in the event of any storm or other extreme weather conditions before undertaking other duties. tree surveys undertaken by tree warden and regular maintenance performed. and residents reports are acted upon	1	2	2
Damage to street furniture	LTC GO & Contractors	1	2	2	All signs of damage or any other safety issue are to be reported immediately to the Clerk. Intentional damage is reported to the Police and an incident number obtained. There is no set inspection programme however reports from councillors and residents are acted upon quickly. Most street furniture is the responsibility of Balfour Beatty	1	2	2
Collapse of grave memorial or boundary wall at the closed churchyard and cemetery.	LTC GO & Contractors	2	3	6	Memorial testing programme is enacted every 10 years. Visual inspection by Grounds officer to identify risks as part of general duties. Programme of inspection and repair in place for boundary walls.	1	3	3
Forced entry to council property.	LTC	2	2	4	The buildings rather than the contents are the main assets. Doors are kept locked when not in use and intruder alarms fitted. Council data is stored offsite, only paper copies are stored onsite. BT redcare ensure emergency response.	1	2	2

Other Assets

Identified Weakness	Risk Owner	Actual Risk		Residual Risk	
		Prob	Impact	Prob	Risk
Failure to maintain a full and accurate Asset Register.	Clerk	4	3	1	1

Identified Weakness	Risk Owner	Actual Risk		Residual Risk	
		Prob	Impact	Prob	Risk
Incorrect application of tender rules.	Clerk	3	3	1	3
Failure to maintain privacy of CIC information.	Clerk	4	3	1	4

Ledbury Town Council Risk Assessment of Financial and

A member of staff and or a Councillor commit to a contract without proper authority.	LTC/Clerk	2	3	6	The authority for the commitment to all contracts rests solely with Councillors at a properly convened meeting of Ledbury Town Council except when the Clerk commits to a contract for daily operation of the Council. All commitments made outside the conditions above will be considered a misrepresentation by Council and will be reported to the Police and may result in court action in either the criminal or civil court. Councillor training ensures they are aware that any contract entered in to outside of these provisions is invalid and would render them personally liable.	1	2	2
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Council Activities

Identified Weakness	Risk Owner	Actual Risk			Mitigation	Residual Risk		
		Prob	Impact	Risk		Prob	Impact	Risk
Failure to follow the proper procedures during the allocation of grant monies.	LTC	1	2	2	"Councillors have a personal duty to ensure that their decisions regarding the allocation of grant monies is in accord with all relevant procedures. If the Clerk or any Councillor believes or becomes aware of any infringement of procedures in the allocation of grant monies they must raise the matter as a point of order immediately if part of the meeting where the subject is under discussion. Councillors will consider their own position as to whether any breach of procedures warrants a code of conduct report to the monitoring officer. Grant applications are recorded on appropriate forms and final reports are produced to ensure monies spent correctly. Approved by by F&GP and ratified by FC"	1	2	2
Failure to respond to consultation invitations from senior authorities or other public bodies within the allotted time. This risk has little financial consequence the primary risk is to the reputation of LTC	LTC	2	2	4	The Clerk is responsible for notifying LTC of deadlines. Where consultation deadlines are unreasonably short, the Council will make strong representations to the relevant authority to gain an acceptable period.	2	1	2
Failure to complete consultations on long term plans eg. Neighbourhood development Plan	LTC	3	3	9	Hold proper consultations, involve appropriately qualified personell. Take expert advice at the correct stages of the project. Manage the project properly and make sure all provisions of the localism act are followed.	2	2	4

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Ledbury Town Council Risk Assessment of Financial and

New Website

Identified Weakness	Risk Owner	Actual Risk			Mitigation			Residual Risk	
		Prob	Impact	Risk				Prob	Risk
Website not delivered to budget	ITC/F&GP	3	4	12	LTC will favour a fixed price contract which places risk on the contractor and not on LTC			1	1
Website not delivered to time	ITC/F&GP	2	2	4	Prince 2 project management principles will be followed by LTC in its dealings with the contractors and regular project oversight will take place to ensure that there are no overruns which can be prevented by LTC			1	2
specification is not what is actually required	ITC/F&GP	2	4	8	Requirements document evaluated extensively by the ITC and ratified by FC			1	1
Tenderer does not understand the nature of the requirement	ITC/F&GP	2	4	8	development of a requirement document and measurement of each tender against that document			1	1
Unsuitable tenderer chosen	ITC/F&GP	3	4	12	evaluation of the tenderer against the requirements doc. Evaluation of the tenderer's project plan and contract requirements.			1	2
Tendering rules not followed correctly	ITC/F&GP	3	3	9	consultation with clerk/deputy clerk and consultation with suitably qualified legal professionals			1	2
No contractor produces a suitable bid	ITC/F&GP	2	2	4	LTC reserves the right not to award the tender at all			1	1

New Shelter at the

Rec

Identified Weakness	Risk Owner	Actual Risk			Mitigation	Residual Risk	
		Prob	Impact	Risk		Prob	Risk
Risk of accident to member of public from using or misusing the new shelter	Rec/E&L	2	3	6	Shelter chosen is fully compliant with current H&S and a reputable contractor has been chosen to manage the installation	1	2
New shelter not delivered to time and budget	Rec/E&L	3	2	6		1	1
There are risks of any shelter becoming a focus for vandalism and criminal behaviour	Rec/E&L	3	4	12	lighting will be moved top point at the new shelter and CCTV will be moved so that the camera can view both the old and the new shelter.	2	2

Ledbury Town Council Risk Assessment of Financial and

The new shelter becomes a focus for rowdy and antisocial behaviours	Rec/E&L	3	3	9	The site for the new shelter has been chosen specifically to be away from the existing areas of antisocial behaviour and away from residential areas		2	2	4
Ground material provides a hazard to users of the shelter	Rec/E&L	2	2	4	The shelter needs to be installed on a concrete base for stability – LTC will conduct a risk assessment and review the record of accidents from the previous shelter to determine if the concrete should be coated with a softer material		1	1	1

LEDBURY TOWN COUNCIL

DRAFT INFORMATION, COMMUNICATION & ICT POLICY

Ledbury Town Council recognises the importance of e-mail, the internet and telephone facilities in the successful achievement of its aims and objectives.

All staff are actively encouraged to use such facilities in accordance with the procedures laid down.

The Council is fully aware of the need to safely back-up all data held on its computer systems which is covered by a remote external programme that operates every 24-hours. In cases when this is not possible all users will ensure that all data is saved on at least a weekly basis to memory sticks or similar external devices and stored remotely. All back-up processes will be carried out in accordance with the requirement of GDPR Regulations.

Date adopted by the Council - *****

Date for Review - *****

Draft Information, Communications and Technology Procedure

All staff must be authorised by the Town Clerk to use any IT facilities provided by the Council and in the case of the Town Clerk authorisation will be given by Council.

All staff are expected to act in a manner that will not cause damage to IT facilities or disrupt IT services. Any accidental damage or disruption must be reported to line managers as soon as possible after the incident has occurred.

All employees are responsible for any IT activity which is initiated under their user name:-

- Passwords and account details must not be divulged and computers must be locked when employees are away from their desks
- Password protected screen savers should always be used
- Passwords should be changed regularly (at least every 6-months) and should be literal and numeric with a minimum of six characters

All employees must comply with all the relevant legislation covering IT use, namely:-

- Data Protection Act 1998, GDPR Regulations 2018 and Freedom of Information Act 2000

Any information which the Council holds is potentially disclosable to a requester under these Acts, which includes emails.

Under the Computer Misuse Act 1990 it is an offence to try and access any computer system for which authorisation has not been given;

Under the Copyright Design and Patents Act 1998 it is an offence to copy software without the permission of the owner of the copyright;

Under the Deformation Act 1996 it is an offence to publish untrue statements which adversely affect the reputation of a person or groups of persons

Under the Terrorism Act 2026 it is a criminal offence to encourage terrorism and/or disseminate terrorist publications

The Telecommunications (Lawful Business Practice) (Interception of Communications) Regulations 2000 allows any organisation to monitor or record communications (telephone, internet, email and fax) for defined business related purposes

Use of Council Telephone System

Desk or fixed telephones are provided to all office and employees to enable them to perform their duties. The provision of a mobile phone will be agreed if a business case is approved by the Council for which network charges and business calls will be paid for by the Council

- Internal phones must not be diverted to mobile phones unless specifically detailed in other policies
- Employees positions and telephone numbers will be listed in the Councils directories

Employees may use their desk/fixed telephones for personal use but this should be during their break periods

Employees may use their own mobile phones if necessary, again this usage should be restricted to break periods,

Use of E-mail

E-mails sent or received form part of official records of the Council, they are not private property. E-mails may be disclosed under the Freedom of Information Act, as part of legal proceedings (e.g. tribunals) and as part of disciplinary proceedings.

Employees are responsible for all actions relating to their e-mail accounts/user name and must ensure that no other person has access to their account without the permission or knowledge of the Clerk or Deputy Clerk.

When using the Council's e-mail employees **must**:-

- Correctly maintain their own e-mail folders and delete all unwanted mail on a regular basis
- Not use e-mail for the creation, retention or distribution of disruptive or offensive messages, images, materials or software that includes offensive or abusive comments about ethnicity, nationality, gender, disabilities, age, sexual orientation, appearance, religious beliefs and practices, political beliefs or social background. Employees who receive e-mails with this content must report the matter to their line manager.
- Not send e-mail messages that might be reasonably considered by the recipients as bullying, harassing, abusive, malicious, discriminatory, defamatory and libellous or containing illegal or offensive material or foul language
- Not upload, download, use, retain, distribute or disseminate any images text materials or software which might reasonably be considered indecent, obscene, pornographic or illegal
- Not engage in any activity that is outside the scope of normal work related duties
- Not send chain-letters of joke e-mails

Personal use of the Council's e-mail is NOT permitted without the prior permission of your line manager and should be restricted to the employees break periods if permitted.

Use of the Internet

Use of the internet by employees is encouraged where such use is consistent with their work and with the goals and objectives of the Council in mind reasonable personal use is permissible, but this is to be restricted to break periods.

Employees **must not**:-

- Participate in any on-line activity that would bring the Council into disrepute
- Visit, view or download any material from an internet site which contains illegal or inappropriate material. This includes, but is not limited to, pornography (including child pornography) obscene matter, race hate material, gambling and illegal drugs
- Knowingly introduce any form of computer virus into the Council's computer network
- Download commercial software or any copyright material belonging to third parties unless agreed
- Use the internet for personal financial gain
- Use gambling or on-line auction sites or social networking sites such as Facebook, LinkedIn, YouTube, Twitter, MySpace etc. unless it is for the purpose of carrying out their duties

Abuse of these procedures could lead to disciplinary action being taken.

Use of Social Media Sites

Personal use of social media sites in working hours is NOT permitted and when using social media sites employees should be mindful of the following points:-

- Bringing the Council into Disrepute – if an employee names their workplace on a social media site then they should not enter into any activities whereby their actions could bring the Council in disrepute. These would include discussing Council business in an open forum, referring to Councillors or colleagues in a negative manner etc.
- Bullying or Harassment of Colleagues – All employees should show respect for their colleagues and councillors at all times and should not bully or harass them in any way. This also applies to social media websites and therefore employees should not make derogative remarks which could be deemed as bullying or harassment about their colleagues or councillors at any time on any social media sites.
- Libel Content – Employees should not publish in print (including pictures) an untruth about another which will do harm to that person's reputation by tending to bring the target into ridicule, hatred, scorn or contempt of others, i.e. print libel content

Abuse of the above procedures will lead to a disciplinary investigation.

Date adopted by the Council –
Date for Review –

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LEDBURY TOWN COUNCIL

EVENTS CASH HANDLING POLICY

Strong internal controls for cash collection are necessary to prevent the mishandling of funds and are designed to safeguard and protect employees from inappropriate accusations of mishandling funds by defining their responsibilities in the cash handling process.

It is required by all staff of Ledbury Town Council to read and understand the following procedure. This practice must be followed each time money is collected during functions for raffle tickets, donations, function tickets etc. Compliance with this procedure is required to maintain a high level of security and professionalism.

Definitions

Cash - British Sterling Currency (notes and coins) & Personal, Business and Bank Cheques.

Cash Handler – Appointed member of staff who handles all monetary transactions and keeps possession of the funds.

Senior Officers – Town Clerk and Deputy Town Clerk

Prior to a function

- Either a Senior Officer or the Town Mayor will appoint a member of the team to become the Cash Handler.
- Once appointed, the Cash Handler must collect a 'LTC Cash' form from the Deputy Clerk. This form will need to be completed and handed over with the cash at the end of each function.

During a function

- Cash is not to be accepted or disbursed by anyone other than the appointed Cash Handler.
- As cash payments are received, they should always be recounted in front of the customer to confirm the amount received is correct.
- When payments are confirmed then the customer is handed their purchase, ticket, receipt etc.
- If change is given back to the customer, the change will be counted back to the customer: this confirms the correct amount is returned.
- Once the customer has received their change the transaction is complete, this will continue until all stock has been sold.
- A record must be kept of all the stock sold.
- If at any point the amount of cash being held exceeds £500 then a portion or all of the funds must be signed to one of the Senior Officers immediately.

Handing over during a function

- Money is counted and signed for prior to any hand over of funds.
- Handing over the funds to a new handler requires the money to be counted and signed for by two members of staff, one by the current handler and a second by the recipient.
- Whenever the money is counted, an additional staff member will be present to confirm the amount and sign as the witness.

End of a function

- After the final count, the money will be passed over to The Mayor, Deputy Mayor or one of the Senior Officers who will sign and confirm the final amount.

In addition to the funds, the LTC Cash form will also be handed over to The Mayor, Deputy Mayor or one of the Senior Officers.

Date adopted by the Council – XXXX

Date for Review – XXXX