

BIDEFORD TOWN COUNCIL



Town Hall
Bideford
Devon
EX39 2HS

Telephone:
(01237) 428938

Mrs Janine Gardner
Town Clerk and Responsible Financial Officer

Friday 20 February 2026

To: Members of the Staffing, Finance & General Purposes Committee

You are hereby summoned to attend a meeting of the **Staffing, Finance & General Purposes Committee** of the above-named Council to be held in the Council Chamber, Bideford, on **Thursday 19 February 2026 at 6.30 pm** for the purpose of transacting the following business.

In accordance with The Public Bodies (Admissions to Meetings) Act 1960 members of the public are welcome to attend. There is a legal right to film/record/photograph/report public meetings.

J Gardner
Clerk to the Council

AGENDA

1. To receive apologies and reasons for absence
2. To receive declarations of interest on items on the agenda and note any requests for dispensation received by the Clerk prior to the meeting. Enc.
3. Public participation session of 15 minutes duration on items on the agenda.
4. To approve the minutes of the meeting (Grants) held on Thursday 19 February 2026 as a correct record. Enc
5. Items brought forward by the Chairman.
6. Finance:
 - a. To approve the payments listed. Enc
 - b. To receive and approve the interim Internal Auditor's Report for the periods 1 July 2025 – 30 September 2025. Enc
 - c. To receive and approve the interim Internal Auditor's Report for the periods 1 October 2025 – 31 December 2025. Enc
 - d. To consider and make recommendation to Council, on the Council's Statement of Internal Control 2026. Enc

- e. To consider and make recommendation to Council, on the Council's Risk Management Policy and Risk Register. Enc
- f. To review and make recommendation to Council, on the Financial Regulations. Enc
- 7. To receive an update on the Bideford Regeneration Strategy and resolve accordingly. Email Cllr Lawrence
- 8. To consider continuing the Citizens and Young Citizens Awards and resolve accordingly.
- 9. To receive an update on the tasks undertaken by the Maintenance Operatives. Enc
- 10. **PART II (Closed Session)**
- 11. To resolve to exclude members of the public and the press to progress a matter of a confidential nature under the Public Bodies (Admissions to Meetings Act) 1960 and Local Government Act 1972, ss 100 and 102.
- 12. To receive an update on the Bideford Long Bridge Lights replacement initiative, consider quotations received and resolve accordingly.. E Mail
- 13. Market Project.
- 14. Staffing Matters:
 - a. To consider and resolve upon Deputy Town Clerk remuneration report. E Mail
 - b. Update.

MEMBERS OF THE STAFFING, FINANCE & GENERAL PURPOSES COMMITTEE

Councillors D Bushby, Mrs J Gubb, J Hellyer, Mrs L Hellyer, K Hind, S Inch. D McGeough, P Lawrence and J McKenzie.

Date of Next Meeting: 9 April 2026

Declaration of Interests at meetings

- Where a matter relates to an interest in list A, the member shall not participate in a discussion or vote on the matter. He /she only need declare it if it is not already noted on the register of interests.
- Where the matter is in list A, but is a sensitive interest, the member shall not participate in a discussion or vote; the member shall disclose that there is an interest but not the nature of it.
- Where a matter relates to an interest on list B the member shall not vote and may only speak as a member of the public.
- A member only has to declare an interest in list B if it is not already on the register of interests.
- If the interest is in list B and is sensitive in nature and not already registered then the member shall disclose the interest but not the nature of it.
- Where a matter relates to the financial interest of a friend, relative or close associate (other than in list A) the member shall disclose the interest and not vote. He or she may speak but only as a member of the public.

List A:

- 1 **Employment, office, trade or vocation** – carried on for profit by member or spouse or civil partner.
- 2 **Sponsorship** – any payments for the previous 12 months, other than by the Council, to assist in Council duties
- 3 **Contracts** – any current contracts between the Council and the member or his/ her spouse or civil partner or a company the member is a director or partner of.
4. **Land** – any beneficial interest in land within the area of the Council by member, spouse or civil partner.
- 5 **Licenses** - any license, alone or with others, by spouse, civil partner or member to occupy land in area of Council.
- 6 **Corporate Tenancies** - any tenancy where the Council is the landlord and the member, spouse or civil partner has a beneficial interest in the tenant.
7. **Securities** – a beneficial interest is held in a body that has land or business in the area of the Council by the member, spouse or civil partner that either exceeds £25,000 or the total share capital is in excess of one hundredth of the of the total shares issued.

List B:

Any interests which relate to or is likely to affect:

1. Any body where the member has general control or management and was appointed by the Council.
2. Any body that the member is in a position of control or management and either:
 - (a) exercises functions of a public nature;
 - (b) is for charitable purposes; or
 - (c) has the purpose of influencing public opinion or policy (including political parties and trade unions)
3. Any gifts or hospitality that the member has received by virtue of his or her office in excess of £50.



BIDEFORD TOWN COUNCIL

Minutes of the Staffing, Finance & General Purposes Committee

held in the Council Chamber of the Town Hall on,

Thursday 19 February 2026 at 6.30 pm

PRESENT:	North Ward:	Councillor D Bushby (Chairman) Councillor K Hind
	East Ward:	Councillor Mrs J Gubb Councillor J McKenzie Councillor J Hellyer
	South Ward	Councillor S Inch Councillor P Lawrence (Mayor)
	West Ward	Councillor C Hawkins (sub - Councillor Mrs L Hellyer)

IN ATTENDANCE: Mrs J Gardner (Town Clerk)
Mr R Coombes (Deputy Town Clerk)

1 x Member of the Public

94. **APOLOGIES FOR ABSENCE**

Members noted the Apologies received and reasons for absence from Councillor Mrs L Hellyer (East Ward – personal).

Councillor McGeough (North Ward) was absent, no apologies were received by the Clerk.

95. **DECLARATIONS OF INTEREST AND ANY REQUESTS FOR DISPENSATION ON ITEMS ON THE AGENDA**

Councillor Mrs J Gubb disclosed pecuniary interest in Agenda Items: 7.4. (Bike Show – engaged by organisers) and 7.37. (No 1 Bideford OAPs – engaged by organisation).

Councillor Mrs J Gubb disclosed non-pecuniary interests in Agenda Items: 7.10. (Massed Pipes and Drums – Committee Member), 7.16. (Bideford Youth Pipe Band – Committee Member), 7.40. (Regatta – Committee Member) and 7.41. (Bideford Carnival – Chairman).

Councillor Hind disclosed a non-pecuniary interest in Agenda Items: 7.14. (Bideford Rotary – Committee Member).

Councillor S Inch disclosed non-pecuniary interests in Agenda Items: 7.10. (Massed Pipes and Drums – Committee Member), 7.40. (Regatta – Committee Member) and 7.41. (Bideford Carnival – Committee Member).

96. **PUBLIC PARTICIPATION SESSION OF 15 MINUTES DURATION**

A Member of the Public spoke about the Massed Pipe Bands, its evolution, impact of COVID-19 in terms of financial support streams, cost challenges, increased popularity and importance within the Bideford Town Events calendar.

97. **MINUTES**

Proposed by Councillor S Inch and seconded by Councillor Lawrence, the Minutes of the Meeting held on 15 January 2026 were approved and signed as a correct record.

(Vote – For: 7 Against: 0, Abstention: 1)

98. **ITEMS BROUGHT FORWARD BY THE CHAIRMAN**

There were none.

99. **ACCOUNTS**

It was proposed by Councillor Lawrence and seconded by Councillor Hellyer, and

RESOLVED: That the lists of payments for 19 February 2026 be approved.

(Vote – For: 8, Against: 0)

100. **GRANTS TO LOCAL ORGANISATIONS 2026/27**

Members considered each application received and made recommendations to Full Council for the award of grants from 1 April 2026, as detailed in the table below.

The Chairman led Members to vote “en bloc,” with those having declared interests abstaining.

Grant Award Summary 2026/2027		
	<u>Receipient</u>	<u>Amount Awarded</u>
1	1st Woolsey Scout Group	£ 200.00
2	Abbotsham and Alwington Preschool	£ 500.00
3	Bid & Dist Cty Archive	£ 200.00
4	Bideford Bike Show	£ 1,500.00
5	BABC	£ 1,000.00
6	Bideford Gardeners Club	£ 250.00
7	Bideford Keyboard and Organ Cub	£ 250.00
8	Bideford Library	£ 1,000.00
9	Bideford Littleham and Westward Ho Cricket Club	£ 895.00
10	Bideford Massed Pipes and Drums	£ 3,000.00
11	Bideford Phoenix Morris	£ 100.00
12	Bideford Pride	£ 100.00
13	Bideford Railway Heritage Centre	£ 1,000.00
14	Bideford Rotary	£ 1,000.00
15	Bideford Rugby Club	£ 2,000.00
16	Bideford Youth Pipe Band	£ 2,000.00
17	Burton at Bideford	£ 1,000.00
18	CAB	£ 1,000.00
19	Christians against Poverty	£ 500.00
20	Bideford Town Band	£ 3,000.00
21	Rainbo Music Trust (Bid Christmas Lights Switch On)	£ 12,000.00
22	SWEMS CiC	£ 1,500.00
23	Surviving Abuse Northern Devon CiC (SAND)	£ 200.00
24	Soap Box Derby	£ 1,500.00
25	St Mary's Hall	£ 250.00
26	SW Heritage Trust (North Devon Record Office)	£ 4,000.00
27	Tarka Child Contact Centre	£ 500.00
28	Torrige Growing Together CiC	£ 250.00
29	TTVS	£ 500.00
30	Yoga Community Project	£ 250.00
31	Torrige Male Voice Choir - did not specify amount wanted - any...	£ 200.00
32	North Devon Display Gymnastic Club	£ 750.00
33	BARC	£ 2,000.00
34	Bideford Film Society	£ -
35	Bideford Music Club	£ 350.00
36	Bideford Twinning Assoc	£ 2,000.00
37	Bideford OAP No 1 Branch	£ 500.00
38	Bideford AFC Women	£ 290.00
39	Next Steps Tutors CiC	£ 500.00
40	Bideford Regatta	£ 1,000.00
41	Bideford Carnival	£ 3,000.00
	Contingency	£ 2,965.00
	Total Requested / Allocated	£ 52,035.00

Proposed by Councillor Bushby, seconded by Councillor Lawrence and

RECOMMENDED: That the grant allocation of £52,035.00 as detailed in the above table with a contingency totalling £2,965.00 making an overall total of £55,000.00 is agreed by Full Council.

(Vote – For: 4, Against: 1, Abstention: 3)

101. **PART II (CLOSED SESSION)**

Proposed by Councillor Mrs Gubb, seconded and

RESOLVED: To exclude members of the public and the press to progress matters of a confidential nature under the Public Bodies (Admissions to Meetings Act) 1960 and Local Government Act 1972, ss 100 and 102.

(Vote – For: 8, Against: 0)

102. **MARKET PROJECT**a. **Update.**

Councillor Hind spoke generally about the Project, stakeholders and formal Tender appointment of the Project Manager, Quantity Surveyor and Structural Engineer.

b. **Engagement of Project Officers**

It was proposed by Councillor Hind and seconded by Councillor McKenzie, and

RESOLVED: To accept the tenders from the Architects and formally appoint:

- a. **Project Manager**
- b. **Quantity Surveyor**
- c. **Structural Engineer.**

(Vote – For: 8, Against: 0)

Councillor Lawrence indicated that the Town Clerk would now be the main point of contact for the Project.

The Chairman lead a vote of thanks for Councillors Lawrence and Hind for stepping in and facilitating the Project development enabling it to move forward.

c. **Funds Transfer to Market Account for Project Attributable Costs.**

Members discussed the payment to date of the architect and surveyors fees on the general Market accounting.

It was proposed by Councillor Bushby and seconded by Councillor McKenzie, and

RESOLVED: To transfer Council funds for professional fees to the Market Account, attributable to the Project and those to be subsequently claimed against the Central Government allotted Project Fund.

(Vote – For: 8, Against: 0)

Councillor Hind advised that the Chief Executive of Torridge District Council had intimated that “forward funding” was available to meet Project costs preferable to

claiming subsequent to expenditure.

103. **STAFFING MATTERS**

Councillor Hind indicated that dates had been set for a (staff) hearing.

The business of the meeting having been completed, the Chairman thanked the members for their attendance and the meeting concluded at 7.30 pm.

Signature of Town Mayor: Date:

Signature of Chairman: Date:

BIDEFORD TOWN COUNCIL - Staffing, Finance and General Purposes Committee Meeting - 19 February 2026

Row	Date Entered	Description	Extended Description	Net	VAT	Gross
1	27/01/2026	Clarity Copiers	Copier Charges	17.04	3.41	20.45
2		EDF	Bridge Lights	31.75	1.59	33.34
3			Xmas Lights - 74a	122.95	6.15	129.10
4			Xmas Lights - 14a	28.23	1.41	29.64
5		Garlands	Christmas Lights - Electricity usage	54.45		54.45
6		Guild of Mace-Bearers	R Dymond Macebearer Ann sub	10.00		10.00
7		E-On Next Energy Limited	Town Ranger Depot Elec.	217.10	10.86	227.96
8		Living Wage Foundation	Annual subscription	71.00	14.20	85.20
9		Tudor Enviornmenal	Water control flex timer / PVC pipe	114.99	23.00	137.99
10	30/01/2026	Lloyds	Service Charges	8.88	0.00	8.88
11		Focus Group	TR Depot / Townhall Broadband	102.72	20.54	123.26
12	31/01/2026	Allstar	Fuel March	156.27	31.26	187.53
13		RGB	Maintenance Items March	277.99	55.60	333.59
14		Tamar Trading	Maintenance Items March	883.10	176.62	1,059.72
15		Bowdens Cleaning Services Limited	Cleaning March	69.33	13.87	83.20
16	04/02/2026	Andrew Symons Ltd	New Ferris Walk Behind Mower	9,500.00	1,900.00	11,400.00
17			Old Ferris Walk Behind Mower	(1,500.00)	0.00	(1,500.00)
18		Torridge District Council	T Hall Offices rent	315.31	63.06	378.37
19			T Hall Offices Service Charge	223.48	44.69	268.17
20			Town Ranger Depot Rates	1,338.33	267.67	1,606.00
21		Lineal	Licenses	163.22	32.64	195.86
22		Richard Coombes	Myr / Clk Connectivity Forum Hlswrthy mileage	41.00	0.00	41.00
Grand Total				12,247.14	2,666.57	14,913.71
Bank Balances at		12/02/2026	- Current Account	£ 16,356.95		
Bank Balances at		12/02/2026	- Deposit Account	£ 110,000.00		
Bank Balances at		12/02/2026	- 95 Day Account	£ 332,766.62		

BIDEFORD TOWN COUNCIL - Staffing, Finance and General Purposes Committee Meeting - 26 February 2026

Row	Date Entered	Description	Extended Description	Net	VAT	Gross
1	13/02/2026	BJ's Value House	Lobelia Cambridge Blue Petunia Celebrity Mix	13.48	2.69	16.17
2		Coop	Stamps	13.92	0.00	13.92
3		EDF	Electricity Quay Lights	271.42	13.57	284.99
4		Garlands	Stationery	24.95	0.00	24.95
5		Merry Harriers	Irrigation Fittings	165.83	33.17	199.00
6		Peninsula Business Services Limited	HR/H&S/EAP	344.97	65.15	410.12
7		Source For Business	Town Ranger Depot Water	44.95	0.00	44.95
8		Hydrosure Global Ltd	Black Pipe	28.17	6.70	34.87
9		Pdotwolf Ltd	Hanging Basket Brackets	150.00	30.00	180.00
10	25/02/2026	EDF	Bridge Lights	23.34	1.17	24.51
11			Xmas Lights - 74a	88.54	4.43	92.97
12		D S Electrical	Christmas Light Installation 25	30,562.86	6,112.57	36,675.43
13		Lineal	IT Support	195.00	39.00	234.00
14		North Devon District Council	Chair Civic Event (Myrl Allce)	30.00	0.00	30.00
15		E-On Next Energy Limited	Town Ranger Depot Elec.	282.20	56.44	338.64
16		The National Allotment Society	Local Auth Membership	70.00	14.00	84.00
17		Encompass Security Solutions	Call-Out / IP address reset	60.00	12.00	72.00
18		Mr S Long	Tricks Allotment Site Equipment	12.99	0.00	12.99
19		Staff salaries inc Pension HMRC	Salary	30,151.60	0.00	30,151.60
Grand Total				62,534.22	6,390.89	68,925.11
Bank Balances at 25/02/2026				- Current Account	£ 14,551.33	
Bank Balances at 25/02/2026				- Deposit Account	£ 43,242.82	
Bank Balances at 25/02/2026				- 95 Day Account	£ 332,945.31	



INTERNAL AUDIT

1 July 2025 – 30 September 2025

I, Councillor Mr K Hind, the duly appointed Internal Finance Inspector of Biddeford Town Council, confirm that the attached bank reconciliation and records pertaining to the income and expenditure are a correct record of the financial transactions made during this period.

During this audit, I have confirmed a random selection of the following items:

- Income and Receipts.
- Invoices made by this Council.
- Invoices received by this Council.
- Cheques written and signed.
- Bookkeeping.
- Bank Reconciliation.

Whilst carrying out these checks I also checked the following with a view to the Council’s responsibilities regarding the effectiveness of the internal audit and have the following to report:

Signed:
(Internal Finance Inspector)

Date: 5/2/26 .

Monthly Bideford Town Council

Bank Reconciliation

As at 30/09/2025

WA

Bank Balances	Account 0033239 (Town Council - Current Account)	29,861.84
	+ Uncleared Receipts	-
	+ Balance of Debit Card Acc (closed 15 Aug)	-
	+ Petty cash	-
	-- Unpresented Cheques	1,803.07
		<u>28,058.77</u>

	Account 0421383 (Pannier Market - Current Account)	15,136.63
	+ Uncleared Receipts	-
	-- Unpresented Cheques	-
		<u>15,136.63</u>

	Account 7086849 (Town Council - Curr. Yr Precept Accou	300,000.00
	Account 38952560 (Town Council - Earmarked Reserve)	332,000.00
	Account 7153511 (Pannier Market - Deposit Account)	35,000.00
		<u>667,000.00</u>

Total check fig 1
710,195.40

Cash Books	Town Council Income	803,273.60
	Less Town Council Expenditure	402,620.33
	Add Balance Brought Forward	264,616.99
		<u>665,270.27</u>

	Pannier Market Income	39,396.93
	Less Pannier Market Expenditure	41,402.35
	Add Balance Brought Forward	46,930.55
		<u>44,925.13</u>

Total check fig 2
710,195.40

Quarterly Bideford Town Council

Bank Reconciliation

As at 30/09/2025

Council Name: Bideford Town Council, Devon.
Prepared by: Mr P Swan, Town Clerk
Approved by: Councillor K Hind, Internal Finance Inspector



Balance as per bank statements:

	£		£
Town Council Current a/c (0333239)	29,861.84	241.	
Town Council Premier a/c (7086849)	300,000.00	-	
Market Current a/c (0421383)	15,136.63		
Market Premier a/c (7153511)	35,000.00		
Debit Card Account (22825740)	-		
Petty cash	-		
			379,998.47

Less: any unrepresented cheques:

Town Council:	1,803.07	NA
Pannier Market:	-	

Add: any unbanked cash	
Net bank balances	378,195.40
Add: Value of investments	
Total Cash and investments	378,195.40

CASH BOOK

Opening Balance	311,547.54
Add: Receipts in the year	842,670.53
Less: Payments in the year	444,022.68
Closing balance per cash book (receipts and payments Book)	710,195.40
Add: Value of investments	
Total Cash and Investments	710,195.40

Bldeford Town Council

**Bank Reconciliation
As at 30/09/2025**

Unrepresented Cheques

02/09/2025	CC083	BJ Value House	6.76	595.27 Sept Bal.
02/09/2025	CC084	Morrisons	20.88	
03/09/2025	CC085	Amazon Prime	8.99	
08/09/2025	CC086	Microsoft	136.24	
09/09/2025	CC087	BJ Value House	10.74	
12/09/2025	CC088	Fine Art America	155.14	
12/09/2025	CC089	BJ Value House	14.48	
17/09/2025	CC070	Blights Motors Ltd	21.98	
17/09/2025	CC071	Mow-It Garden Machinery	13.58	
18/09/2025	CC072	BJ's Value House	14.00	
25/09/2025	CC073	Garlands	8.50	
24/09/2025	CC074	Auto Windscreens	60.00	
24/09/2025	CC075	Auto Windscreens	60.00	
23/09/2025	CC076	Schott Packaging Limited	59.98	

20/09/2025 FPO Torridge District Council

Regular Payments			
31/10/2025	FPO	Lineal Software Solutions Ltd	200.57
31/10/2025	FPO	Bowdens Cleaning Services Limited	83.20
31/10/2025	FPO	Alstar	216.50
24/10/2025	FPO	Staff Salaries	-
31/10/2025	FPO	RGB	276.00
31/10/2025	FPO	Jewson	-
31/10/2025	FPO	Tamar Trading	432.63
Regular Payments			
30/11/2025	FPO	Lineal Software Solutions Ltd	-
30/11/2025	FPO	Bowdens Cleaning Services Limited	-
30/11/2025	FPO	Alstar	-
30/11/2025	FPO	Staff Salaries	-
30/11/2025	FPO	RGB	-
30/11/2025	FPO	Jewson	-
30/11/2025	FPO	Tamar Trading	-

Total Town
Pannier Market

£ 1,003.07

Regular Payments			
31/10/2025	FPO	Lineal Software Solutions Ltd	-
31/10/2025	FPO	Bowdens Cleaning Services Limited	-
31/10/2025	FPO	Alstar	-
31/10/2025	FPO	Staff Salaries	-
31/10/2025	FPO	RGB	-
31/10/2025	FPO	Jewson	-
31/10/2025	FPO	Ashon Electrical Ltd	-
31/10/2025	FPO	Tamar Trading	-
Regular Payments			
30/11/2025	FPO	Lineal Software Solutions Ltd	-
30/11/2025	FPO	Bowdens Cleaning Services Limited	-
30/11/2025	FPO	Alstar	-
30/11/2025	FPO	Staff Salaries	-
30/11/2025	FPO	RGB	-
30/11/2025	FPO	Jewson	-
30/11/2025	FPO	Tamar Trading	-

Total Market

£ 0.00

**Uncleared Receipts
Town Council**

Pannier Market

Receipt Nos

Pay-In ref

Difference
£ -

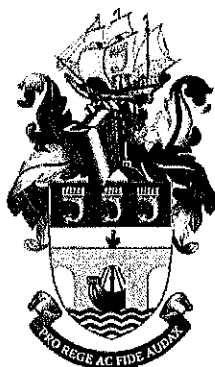
Pannier Market
Expenditure Against Budget

<u>Income</u>	As At 30/09/2025	Budget 2025/26
Market Stalls	-	
Market Shops	1,597.00	4,000.00
Butcher's Row	18,056.90	32,717.52
Perimeter shops	10,665.50	33,811.78
Deposits	1,088.80	
Other Events	2,020.56	8,000.00
Services	1,333.75	4,000.00
Interest On Investments	124.19	400.00
General Income	-	10,000.00
Total	<u>34,886.70</u>	<u>92,929.30</u>
<u>Expenditure</u>		
Re-charge	25,814.18	43866.66
Advertising	-	500.00
Equipment	-	4,000.00
Cleaning/Maintenance	3,165.70	20,000.00
Services	5,699.57	7,000.00
Bank Charges	76.27	475.00
Insurance/Rates/Rent	-	5,500.00
General (incl. Memberships)	574.00	2,575.00
Training	-	700.00
Promotions/ Special projects	2,679.20	13,500.00
Total	<u>38,008.92</u>	<u>98,116.66</u>
<u>Balances</u>		
Profit/(loss)	<u>- 3,122.22</u>	<u>- 5,187.36</u>
RoS	<u>-8.9%</u>	<u>-5.6%</u>

01/07/2025	re credit	Cashback		1.14
01/07/2025	re credit	Cashback		1.51
01/07/2025	re credit	Cashback		0.06
01/07/2025	CC038	W M Morrison		5.30
07/07/2025	CC039	Mow-It		2.25
07/07/2025	CC040	Bideford Cobblers and Keys		18.00
03/07/2025	CC041	Amazon Prime		8.99
09/07/2025	CC042	Safety Signs for Less		38.99
10/07/2025	CC043	RDHC		90.00
10/07/2025	CC044	ALDI		3.64
17/07/2025	CC045	Mow-It		23.50
20/07/2025	CC046	Amazon		16.47
23/07/2025	CC047	Motor Paris Direct		1.46
24/07/2025	CC048	Value House Stores		69.95
24/07/2025	CC049	Blanchards Home Hardware		29.99
28/07/2025	CC050	Blanchards Home Hardware		29.99
30/07/2025	CC051	Amazon		269.99
30/07/2025	CC052	Blanchards Home Hardware		8.26
31/07/2025	CC053	The Works Bideford		7.00
01/08/2025	CC054	Amazon		29.99
03/08/2025	re credit	Cashback		0.45
03/08/2025	re credit	Cashback		1.84
03/08/2025	re credit	Cashback		1.03
03/08/2025	CC055	Amazon Prime		8.99
08/08/2025	CC056	Bideford Cobblers & Keys		13.50
13/08/2025	CC057	Royal British Legion		142.50
18/08/2025	CC058	DVLA		347.50
18/08/2025	CC059	Emcompass		49.98
21/08/2025	CC060	Amazon		3.00
26/08/2025	CC061	Amazon		11.00
27/08/2025	CC062	Viz-Pro Limited		6.12
03/08/2025	re credit	Cashback		0.72
03/08/2025	re credit	Cashback		1.91
03/08/2025	re credit	Cashback		0.32
02/09/2025	CC063	BJ Value House		8.75
02/09/2025	CC064	Morrisons		20.88
03/09/2025	CC065	Amazon Prime		8.99
08/09/2025	CC066	Microsoft		138.24
09/09/2025	CC067	BJ Value House		10.74
12/09/2025	CC068	Fine Art America		155.14
12/09/2025	CC069	BJ Value House		14.49



17/09/2025	CC070	Blights Motors Limited	21.98
17/09/2025	CC071	Mow-it	13.58
18/09/2025	CC072	BJ Value House	14.00
25/09/2025	CC073	Garlands	8.50
24/09/2025	CC074	Autowindscreen	60.00
24/09/2025	CC075	Autowindscreen	60.00
23/09/2025	CC076	Schott Packaging Limited	59.98



INTERNAL AUDIT

1 October 2025 – 31 December 2025

I, Councillor Mr K Hind, the duly appointed Internal Finance Inspector of Bideford Town Council, confirm that the attached bank reconciliation and records pertaining to the income and expenditure are a correct record of the financial transactions made during this period.

During this audit, I have confirmed a random selection of the following items:

- Income and Receipts.
- Invoices made by this Council.
- Invoices received by this Council.
- Cheques written and signed.
- Bookkeeping.
- Bank Reconciliation.

Whilst carrying out these checks I also checked the following with a view to the Council's responsibilities regarding the effectiveness of the internal audit and have the following to report:

Signed:
(Internal Finance Inspector)

Date: 10/2/2026.

Quarterly Bideford Town Council

Bank Reconciliation

As at 31/12/2025

Council Name: Bideford Town Council, Devon.

Prepared by: Mr R Coombes, Town Clerk

Approved by: Councillor K Hind, Internal Finance Inspector

Balance as per bank statements:

	£		£
Town Council Current a/c (0333239)	8,562.09	✓	
Town Council Premier a/c (7086849)	160,000.00	✓	
Market Current a/c (0421383)	7,033.42	✓	
Market Premier a/c (7153511)	30,000.00	✓	
Debit Card Account (22825740)	-		
Petty cash	-		
			205,595.51

Less: any unrepresented cheques:

Town Council: 1,344.79

Pannier Market: 79.29

Add: any unbanked cash

Net bank balances 204,171.43

Add: Value of investments

Total Cash and investments 204,171.43

CASH BOOK

Opening Balance 311,547.54

Add: Receipts in the year 865,823.09

Less: Payments in the year 640,630.31

Closing balance per cash book 536,740.33

(receipts and payments Book)

Add: Value of investments

Total Cash and Investments 536,740.33

Bideford Town Council

**Bank Reconciliation
As at 31/12/2025**

Unpresented Cheques

03/12/2025	CC123	Amazon Prime	8.00
03/12/2025	CC124	Garlands	8.97
05/12/2025	CC125	Hydrosure Global Ltd	112.60
18/12/2025	CC126	Madar Corporation Ltd	20.95
18/12/2025	CC127	Amazon EU SarL	8.30
18/12/2025	CC128	Amazon EU SarL	70.88
18/12/2025	CC129	Madar Corporation Ltd	30.95
18/12/2025	CC130	Canva	69.99

20/09/2025	FPO	Terridge District Council	
	FPO	Staff Salaries	

Regular Payments			
30/12/2025	FPO	Lineal Software Solutions Ltd	-
30/12/2025	FPO	Bowdens Cleaning Services Limited	-
30/12/2025	FPO	Allstar	-
24/10/2025	FPO	Staff Salaries	-
30/12/2025	FPO	RGB	-
30/12/2025	FPO	Jewson	-
30/12/2025	FPO	Tamar Trading	-
Regular Payments			
31/01/2026	FPO	Lineal Software Solutions Ltd	-
31/01/2026	FPO	Bowdens Cleaning Services Limited	83.20
31/01/2026	FPO	Allstar	-
31/01/2026	FPO	Staff Salaries	-
31/01/2026	FPO	RGB	610.60
31/01/2026	FPO	Jewson	26.48
31/01/2026	FPO	Tamar Trading	348.84

Total Town Pannier Market **1,344.79**

04/12/2025	CC122	Amazon	79.29
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Regular Payments			
30/12/2025	FPO	Lineal Software Solutions Ltd	-
30/12/2025	FPO	Bowdens Cleaning Services Limited	-
30/12/2025	FPO	Allstar	-
30/12/2025	FPO	Staff Salaries	-
30/12/2025	FPO	RGB	-
30/12/2025	FPO	Jewson	-
30/12/2025	FPO	Ashion Electrical Ltd	-
30/12/2025	FPO	Tamar Trading	-
Regular Payments			
31/01/2026	FPO	Lineal Software Solutions Ltd	-
31/01/2026	FPO	Bowdens Cleaning Services Limited	-
31/01/2026	FPO	Allstar	-
31/01/2026	FPO	Staff Salaries	-
31/01/2026	FPO	RGB	-
31/01/2026	FPO	Jewson	-
31/01/2026	FPO	Tamar Trading	-

Total Market **79.29**

**Uncleared Receipts
Town Council**

Pannier Market	Receipt Nos	Pay-in ref
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Difference
£ -

Monthly Bideford Town Council

Bank Reconciliation

As at 31/12/2025

Bank Balances	Account 0033239 (Town Council - Current Account)	8,562.09	
	+ Uncleared Receipts	-	
	+ Balance of Debit Card Acc (closed 15 Aug)	-	
	+ Petty cash	-	
	-- Unpresented Cheques	1,344.79	
		<u>7,217.30</u>	
	Account 0421383 (Pannier Market - Current Account)	7,033.42	
	+ Uncleared Receipts	-	
	-- Unpresented Cheques	79.29	
		<u>6,954.13</u>	
	Account 7086849 (Town Council - Curr. Yr Precept Acco)	160,000.00	
	Account 38952560 (Town Council - Earmarked Reserve)	332,568.90	
	Account 7153511 (Pannier Market - Deposit Account)	30,000.00	
		<u>522,568.90</u>	
			Total <u>check fig 1</u>
			<u>536,740.33</u>
Cash Books	Town Council Income	808,012.12	
	Less Town Council Expenditure	567,494.68	
	Add Balance Brought Forward	<u>264,616.99</u>	
		<u>505,134.44</u>	
	Pannier Market Income	57,810.97	
	Less Pannier Market Expenditure	73,135.63	
	Add Balance Brought Forward	<u>46,930.55</u>	
		<u>31,605.89</u>	
			Total <u>check fig 2</u>
			<u>536,740.33</u>

Pannier Market
Expenditure Against Budget

<u>Income</u>	<u>Budget</u>	<u>As At</u>
	<u>2025/26</u>	<u>31/12/2025</u>
Butcher's Row	32,717.52	25,593.90
Perimeter shops	33,811.78	17,503.80
Deposits		1,804.80
Other Events	8,000.00	2,109.70
Services	4,000.00	3,275.01
Interest On Investments	400.00	179.33
General Income	10,000.00	100.00
Total	92,929.30	53,300.74

<u>Expenditure</u>	<u>Budget</u>	<u>As At</u>
Re-charge	43866.66	36,980.09
Advertising	500.00	2,304.60
Equipment	4,000.00	381.84
Cleaning/Maintenance	20,000.00	6,907.80
Services	7,000.00	8,687.75
Bank Charges	475.00	140.29
Insurance/Rates/Rent	5,500.00	-
General (incl. Memberships)	2,575.00	903.68
Training	700.00	-
Promotions/ Special projects	13,500.00	10,199.20
Total	98,116.66	66,505.25

Balances
Profit/(loss) - 5,187.36 - 13,204.51

RoS -5.6% -24.8%

02/10/2025	CC079	Bideford Cobbler's & Keys	10.00
02/10/2025	CC080	Bideford Cobbler's & Keys	9.00
06/10/2025	CC081	Bideford Cobbler's & Keys	91.00
09/10/2025	CC082	Amazon EU SarL	25.79
09/10/2025	CC083	Amazon EU SarL	8.99
09/10/2025	CC084	Pest Control Supermarket.com Ltd	19.95
09/10/2025	CC085	JLB IT Solutions Limited	9.99
08/10/2025	CC086	Screwfix	24.99
08/10/2025	CC087	MDL Powerup Limited	135.99
09/10/2025	CC088	BJ's Value House	7.98
09/10/2025	CC089	Motor Parts Direct	30.32
13/10/2025	CC090	Amazon	13.06
13/10/2025	CC091	Amazon	7.99
13/10/2025	CC092	Amazon	22.13
03/10/2025	CC093	Amazon Prime	8.99
14/10/2025	CC094	BJ's Value House	11.97
23/10/2025	CC095	Amazon EU SarL	41.67
20/10/2025	CC096	Motor Parts Direct	2.93
21/10/2025	CC097	Garlands	4.00
21/10/2025	CC098	BJ's Value House	8.99
22/10/2025	CC099	BJ's Value House	3.99
29/10/2025	CC100	Bideford Cobbler's & Keys	18.00
03/11/2025	re credit	Cashback	0.41
03/11/2025	re credit	Cashback	1.67
03/11/2025	re credit	Cashback	2.11
02/11/2025	CC101	Indeed	252.00
20/10/2025	CC102	SP Rubber Footings	55.00
03/11/2025	CC103	Amazon Prime	8.99
04/11/2025	CC104	Asda	11.98
05/11/2025	CC105	Taylor's Tool Fixings Centre	7.69
06/11/2025	CC106	BJ's Value House	53.70
07/11/2025	CC107	Motor Parts Direct	15.67
11/11/2025	CC108	Horwood Christmas Tree Farm	160.00
12/11/2025	CC109	B&M Bideford	2.50
13/11/2025	CC110	B&M Bideford	12.00
14/11/2025	CC111	Asda	15.01
17/11/2025	CC112	Blanchards Home Hardware	4.99
17/11/2025	CC113	Amazon	9.73
17/11/2025	CC114	Amazon	20.99
17/11/2025	CC115	Merry Harriers	8.00
18/11/2025	CC116	Motor Parts Direct	60.00
18/11/2025	CC117	Motor Parts Direct	44.82

18/11/2025	CC118	Adobe Dublin	238.75
20/11/2025	CC119	Garlands	2.99
21/11/2025	CC120	Waitrose.com	169.35
25/11/2025	CC121	Evans Transport Ltd	110.16
01/12/2025	re credit	Cashback	-
01/12/2025	re credit	Cashback	2.29
04/12/2025	CC122	Amazon	79.29
03/12/2025	CC123	Amazon Prime	8.99
03/12/2025	CC124	Garlands	6.97
05/12/2025	CC125	Hydrosure Global Ltd	112.60
12/12/2025	CC126	Madar Corporation Ltd	29.95
14/12/2025	CC127	Amazon EU	6.30
14/12/2025	CC128	Amazon EU	79.88
15/12/2025	CC129	Madar Corporation Ltd	30.95
18/12/2025	CC130	Canva	99.99

BIDEFORD TOWN COUNCIL
STATEMENT OF INTERNAL CONTROL
For the year ending 31 March 2026

1. SCOPE

Bideford Town Council ('the Council') is responsible for ensuring that its business is conducted in accordance with the law and such standards as may be prescribed at any time. The Council is also responsible for ensuring that public money is safeguarded and clearly accounted for through transparent financial management systems and is used in the most economic, efficient and effective manner for the benefit of the community.

2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

The system of internal control is designed to manage risk to a reasonable level not necessarily to eliminate all risk of failure to achieve policies, aims and objectives of Council. It can, therefore, only provide a reasonable assurance of effectiveness. The system of internal control is based on ongoing processes designed to identify and prioritise the risks to the achievement of Council's policies aims and objectives, to evaluate the likelihood of the risk being realised and to manage risk in an efficient and effective manner.

3. THE INTERNAL CONTROL ENVIRONMENT

a. The Council

The Council appoints a Chair and Vice-Chair and standing committees to which the Council delegates some of its functions with the exception of those required by statute to be carried out by the full Council. Each committee is responsible for appointing its own Chair and Vice Chair and for the management of its budget.

Chairs are responsible for the smooth running of the properly convened meetings of the authority and for ensuring that all Council decisions are lawful. The Council reviewed its obligations and objectives and approved the level of precept and individual budgets for the following financial year at its January meeting.

The full Council meets six-weekly and monitors progress against its aims and objectives at each meeting by reviewing and ratifying the recommendations of its committees and by receiving relevant reports from the Clerk and Responsible Finance Officer. The Council carries out regular reviews of its internal controls, systems and procedures.

Each committee should regularly review its budget and the Market Management and Staffing, Finance & General Purposes (SFGP) Committees receive details of bank balances and payments at their monthly meetings and a quarterly report is presented to SFGP showing expenditure against budget. Objectives and budgets are also reviewed in January when budgets for the coming year are set and recommended to full Council at the January meeting for the purposes of Council calculating and agreeing the forthcoming precept.

b. Clerk to the Council and Responsible Financial Officer

The Council appoints a Town Clerk who acts as the Council's principal advisor and administrator. The Town Clerk is the Council's Responsible Financial Officer and is responsible for the administration of the Council's finances. The Clerk is responsible for the management of Town Council staff, for ensuring that Council activities comply

with law and regulations in place at the time, and for the management of risk. The Town Clerk also ensures that the Council's procedures, policies and control systems are adhered to by staff and members alike.

c. **Payments**

The Town Council has a small number of direct debits and a debit card, credit card and cheque payments; otherwise payment is made by BACS. The number of signatories is controlled and limited to the Mayor, past Mayor, Deputy Mayor, The Chairman of the Market Management Committee and Chairman of Staffing, Finance and General Purposes. BACS payments lists authorised at an appropriate meeting or on occasion by Town Clerk, Mayor and Chair of SFGP if urgent payment required., subject to internal audit. Financial Regulations are reviewed annually.

Invoices are signed off for payment by the appropriate officer and subsequently endorsed by the initials of two of the councillor signatories. All payments are reported to the six-weekly Market Management and Staffing, Finance & General Purposes Committee meetings. It is recognised that this practice is not in accordance with the current national model Financial Regulations, the requirements of which will be implemented during the 2026-27 financial year. The Staffing, Finance & General Purposes Committee has appointed the Internal Finance Inspector in accordance with Financial Regulation 2.6 to carry out quarterly checks of bank statements and bank reconciliations, with the Independent Auditor carrying out bi-annual checks.

d. **Risk Management**

On 31 July 2025, the Staffing, Finance & General Purposes Committee reviewed and adopted the Council's risk register and policy.

The Council's approach to carrying out regular risk assessments of its activities is currently under review in conjunction with the Council's service provider for business safety, Peninsula. The Council may require risk assessments and method statements from any third-party using Town Council facilities. The Council recognises its client duties under the Construction (Design and Management) Regulations 2015 (CDM 2015). Advice is taken from the Zurich Risk Management Advisory Service when required and the Deputy Clerk previously attended several risk management training courses.

e. **Internal Audit**

The Council has appointed an Independent Internal Auditor who reports to the Council on the adequacy of the Council's systems, internal control, procedures, records, risk management and reviews.

f. **External Audit**

The Council's External Auditors – PKF Littlejohn – provide an annual Certificate of Audit which is submitted to the Council.

4. REVIEW OF INTERNAL CONTROL EFFECTIVENESS

The Council has a responsibility to carry out an annual review of the effectiveness of the system of internal control. The annual review is informed by the work of:

- Full Council and its Standing Committees

- The Town Clerk/Responsible Financial Officer is responsible for the management of the internal control system and for managing risk
- The Internal Finance Inspector
- The independent Internal Auditor who reviews the Council's systems
- The External Auditor's annual Audit Certificate
- Any significant issues of internal control effectiveness which have been raised during the review year

The system of internal control is in place at Bideford Town Council for the financial year 1 April 2025 until 31 March 2026. We confirm that the system of internal control accords with proper practice.

5. INTERNAL CONTROL ISSUES

The Council's Internal Auditor for the financial year 2025-26 conducted an interim review of the Council's governance arrangements and financial procedures on 15 October 2025. The internal auditor recommended:

- that an interim RFO be formally appointed as required by law following the resignation of the Town Clerk/RFO; this recommendation has been superseded by the appointment of a permanent Clerk/RFO in February 2026.
- to consider using a financial software package in the future to ensure that financial records continue to be maintained accurately. The Council will operate a financial software package from the start of the new financial year on 1 April 2026.
- Implementing measures to enable the prevention and the detection of inaccuracies and fraud, and the reconstitution of any lost records, including all invoices are reviewed by the Clerk/RFO, inputted into the finance spreadsheet and submitted to Council/committee on a monthly basis for approval, plus additional checks to improve financial scrutiny. The Council's Staffing, Finance & General Purposes Committee will consider recommending the national model Financial Regulations for adoption by the full Council on 26 February 2026, which includes compliant measures to enable the prevention and the detection of inaccuracies and fraud. The new financial software package will include safeguards to detect e.g. duplicate payments and will provide enhanced accountability and transparency.
- that the Risk Management Policy is reviewed and updated and that an Internal Controls Policy in line with revised Financial Regulations be developed, adopted and implemented. The Council's Staffing, Finance & General Purposes Committee will consider the Council's risk management policy and risk register at its meeting on 26 February 2026. The implementation of the current national model Financial Regulations will make the development of a separate internal controls policy obsolete.
- that an investment strategy is developed and adopted as soon as possible outlining the Council's investment processes and protocols to meet audit requirements. The new Clerk will progress an investment strategy.
- that both Standing Orders and Financial Regulations be updated as soon as possible. The Council's Staffing, Finance & General Purposes Committee will consider recommending the national model Financial Regulations for adoption by the

full Council on 26 February 2026. The new Clerk will progress the review of the Council's Standing Orders.

- improve effective segregation between the writing of cheques or the setting up of online payments, and physical release of payments. Currently only one officer is responsible for setting up and authorising online payments. Payments are normally made on a weekly basis due to the number. It is recommended that the responsibility is spread out to improve segregation. The new Clerk is reviewing this process and is likely to recommend to the Council changes in the Council's online banking setup which will allow a segregation of duties and include an authorisation process for online payment transactions by the Council's bank signatories before payments physically leave the Council's bank accounts.
- that quarterly budget monitoring reports with relevant variances included be presented to the Staffing, Finance & General Purposes Committee to ensure that the Council is spending within its existing budget allocations. This will be implemented from 1 April 2026.
- that the Council becomes compliant with Transparency Code requirements. The new Clerk will implement this.
- that the Council becomes compliant with the new assertion 10, including the adoption of an IT policy. It is recommended that an item will feature on the full Council agenda on 19 March 2026.
- ensure that the Council's website complies with the Public Sector Bodies (Websites and Mobile Applications) Accessibility Regulations 2018. The Council's Administration Officer was tasked with this on 19 February 2026.
- that the Council's Privacy Statement (adopted in 2018) is reviewed and updated. The new Clerk will implement this.

Signed:.....

Date:.....26 February 2026.....

(Chairman, Staffing, Finance & General Purposes Committee)



Bideford Town Council

RISK MANAGEMENT POLICY AND RISK REGISTER

1. Introduction

1.1. Bideford Town Council has adopted this risk management policy in accordance with guidance set out in Governance and Accountability for Local Councils – a Practitioners' Guide (England) issued by the Joint Practitioners Advisory Group (JPAG) and also to give effect to the Health and Safety at Work Act 1974.

1.2. This document sets out the:

- Town Council's risk management policy
- Objectives of risk management
- Types of risk
- Roles and responsibilities
- Risk management process
- Approach to future monitoring

1.3. This policy aims to further develop risk management and raise its profile across the Town Council by:

- Integrating risk management into the culture of the organisation;
- Embedding risk management through the ownership and management of risk as part of all decision making processes;
- Managing risk in accordance with best practice.

2. The Policy

2.1. Bideford Town Council recognises that it has a responsibility to manage risks effectively in order to protect its employees, assets, liabilities and community against potential losses, to minimise uncertainty in achieving its goals and objectives and to maximise its opportunities.

2.2. The Town Council is aware that some risks can never be eliminated fully and its strategy provides a structured, systematic and focussed approach to managing risk.

2.3. Risk Management is an integral part of the Town Council's management processes.

3. Objectives of Risk Management

3.1. The objectives of risk management are to:

- Identify, evaluate and manage the opportunities and risks to which the Town Council is exposed, at strategic and operational level;
- To protect physical assets, promote employee and public safety and maximise resources;
- Embed risk management into day to day management and working arrangements;
- Enable effective and safe delivery of services to local people and to minimise the risk of significant failures
- Enable the identification of opportunities and risks associated with the Council's budget options and business planning to ensure that opportunities and risks are controlled;
- Enable better, more informed decision making at all levels;
- Review, evaluate and implement issues identified from past experience;
- To promote good corporate governance;

3.2. It is the responsibility of all councillors and staff to have regard for risk management whilst carrying out their duties.

3.3. This strategy will enable risks and opportunities to be identified, evaluated, controlled, monitored and reported.

3.4. Seek assurances that action(s) are being taken on risk related issues identified by auditors and inspectors.

4. Types of Risk

4.1. In order to manage risk, the Council needs to know what risks it faces. Identifying risks is therefore the first step in the risk management process.

4.2. The risks facing the organisation can be split into strategic and operational:

Strategic Risks which may threaten the achievement of the Council's objectives	Operational Risks which councillors and staff may encounter in the daily course of their work
Political Failure to deliver key objectives or policies of other levels of Government Use of political allegiance to influence Council policies	Professional Professional competences of staff
Economic The Council's ability to meet its financial commitments	Financial Financial planning and control and the adequacy of insurance cover
Legislative Changes in law	Legal Possible breaches of legislation
Social The effects in changes in demographic, residential or socio-economic trends on the Council's ability to deliver its	Physical Fire, security, accident prevention and health & safety

objectives	
Technological The Council's capacity to deal with technological change or its ability to use technology to meet changing demands Risk of cyber attacks	Technological Reliance on operational equipment (IT systems or equipment and machinery)
Competitive The competitiveness of the service/ the ability to deliver best value	Contractual The failure of contractors to deliver services or goods to agreed costs and specifications
Environment The environmental consequences of service delivery (in terms of energy efficiency, pollution, re-cycling, landfill needs, emissions etc.)	Environment Pollution, noise or energy efficiency of ongoing service operation
Customer Failure to recognise the changing needs and expectations of the community	Customer Prevented from entering or exiting the workplace due to demonstration or blockade

5. Roles and Responsibilities for Risk Management

5.1. All councillors and staff of the Town Council are responsible for risk management.

5.2. All councillors:

- Have collective responsibility in understanding the strategic risks which the Town Council faces.
- Ensure that all identified risks have been considered in decision making and countermeasures and controls are defined.
- Agree and publish a clear Risk Management Policy and oversee the effective management of risks by the Town Clerk.
- Monitor the effectiveness of the Town Council's risk management arrangements by reviewing any risk management reports to Council.

5.3. Town Clerk:

- The lead officer for risk management and owner of the Risk Management Strategy.
- Has the responsibility to understand the strategic and operational risks which the Town Council faces and to oversee the effective management of these risks by officers.
- Lead on the corporate governance agenda which includes risk management and with the Council's Chair approve the Annual Governance Statement.
- Ensure that risks are fully considered in all strategic decision making and that the Risk Management Policy helps the Town Council to achieve its objectives and protection of assets.
- Provides advice as to the legality of policy and service delivery and update the Town Council on the implications of new or revised legislation.
- Assess and implement the Council's insurance requirements.
- Assess the financial implications.

5.4. Staffing, Finance and General Purpose Committee:

- Support the Town Clerk in all aspects of risk management.
- Understand the strategic and operational risks which the Town Council faces.
- Ensure that a structured and systematic approach is in place for the identification, recording and reporting of risks and opportunities.
- Ensure that risks are fully considered in all decision making and that the Risk Management Strategy helps the Town Council to achieve its objectives and protection of assets.
- Assist in embedding a culture of risk management through the Town Council and encourage appropriate training, including induction and refresher training for staff.

5.5. All Employees:

- Understand their accountability for individual risk.
- Understand how they can enable continuous improvement of risk management.
- Understand that risk management and risk awareness are a key part of the organisations culture.
- Report systematically and promptly to the Town Clerk any perceived new risk or failure of existing control measures.
- Record areas of risk which fall directly within their day to day areas of control and review in line with agreed target dates.
- Provide a pro-active role in the reporting and assessing of physical risks in respect of public, staff and property.

5.6. Role of Internal Audit:

- Provide a scrutiny role by carrying out audits to provide independent assurance to councillors, via the Internal Auditor's annual audit plan and post audit report that the necessary risk management systems are in place.

6. Legal Requirements

The Council's internal and financial control systems must ensure that any risks are appropriately managed, and the Council's internal audit must evaluate the effectiveness of its risk management, control and governance processes. The adequacy of internal and financial control systems as well as the effectiveness of the system of internal audit has to be reviewed periodically in accordance with The Accounts and Audit Regulations 2015.

The Council generally and Councillors individually are responsible for risk management because risks threaten the achievement of policy objectives. As a minimum, at least once each year councillors must:

- take steps to identify and update their record of key risks facing the Council,
- evaluate the potential consequences to the Council if an event identified as a risk takes place
- decide upon appropriate measures to avoid, reduce or control the risk or its consequences, and
- record any conclusions or decisions reached

Risk management also represents a part of the governance arrangements which are required to be reported on in the Annual Governance Statement incorporated in the Council’s Annual Governance and Accountability Return.

In addition to the above high-level requirements there are several other specific duties which the Council is obliged to observe including, for example, responsibilities arising from the Civil Contingencies Act, Health & Safety at Work Act and Equality Impact Assessments under the Equality Act.

7. The Risk Management Process

7.1. The process of risk management is straight forward and involves a number of key steps which are outlined below.

Step 1: Identification of Risks

The Town Clerk is responsible for identifying and recording any risks. Identification will be either via a formal process of planned inspections or ad hoc requests or risks being noted through everyday working situations.

When changes to working arrangements, new initiatives, events or projects are to be undertaken the Clerk will seek to identify any risks early in the planning process and prior to implementation.

Each risk should be described and set out on a risk assessment form.

All risks identified must be recorded on the risk register.

Step 2: Evaluation of Risks

On identification of a risk the Clerk will assign a risk level by reference to the risk matrix.

The risk matrix considers the likelihood of a risk materialising and the impact it would have.

	Highly likely (3)	Medium (3)	High (6)	Very high (9)
	Possible (2)	Low (2)	Medium (4)	High (6)
	Unlikely (1)	Very low (1)	Low (2)	Medium (3)
		Negligible (1)	Moderate (2)	Severe (3)

According to the level of risk identified appropriate action should be taken.

If the level of risk is high it may not be possible to wait until a formal response or action has been agreed by the Council. The risk level table below provides guidance in assessing appropriate action.

Risk Level		Action
High	Very High/ High	Immediate notification to Chair, Vice Chair and Chairs of Staffing, Finance and General Purpose Committee. Identify remedial action for consideration and implementation.
Medium	Medium	Immediate notification to Chair and Vice-Chair and Chairs of Staffing, Finance and General Purpose Committee.
Low	Low	Notify Chair and Vice-Chair and Chairs of Staffing, Finance and General Purpose Committees.

Where remedial action incurs non-budgeted costs of £500 or over these should be reported to the Staffing, Finance and General Purpose Committee or Council at the earliest opportunity.

Step 3: Mitigation of Risk

The Town Clerk should consider what controls are in place to mitigate the risk. These could include controls to reduce the likelihood of a risk occurring or to reduce the impact on the Town Council.

Only existing controls which are already in place should be considered and included on the risk assessment/notification form.

Step 4: Decide on any further action to be taken

Following evaluation there are four main control options to manage the risk:

- Terminate the risk – take a decision to discontinue the activity.
- Transfer the risk – the risk is ‘passed’ on e.g. to an insurer.
- Treat the risk – put in place additional effective controls to reduce the impact or likelihood.
- Tolerate the risk – accept the risk but continue to monitor and evaluate.

Where additional controls are required these should be agreed with the Chair, Vice-Chair and Chairs of the Staffing, Finance and General Purpose Committees and details entered onto the risk assessment form and the Town Council notified at its next meeting.

Step 5: Allocation of Responsibility

Each risk should be passed to the Town Clerk who will be responsible for implementing controls and ensuring they are working. The Clerk will also be responsible for monitoring the risk.

Step 6: Completing the Risk Register

All completed risk assessments must be passed to Chair of the Finance & Strategy Committee for checking prior to entering onto the risk register.

Step 7: Monitoring and Reporting

An annual review of the current risk register and risk management arrangements for the Town Council will be conducted by the Staffing, Finance and General Purpose Committee and reported to the Full Council.

The Town Council's risk management strategy will be also reviewed as part of the internal control environment within the Annual Governance Statement. This is agreed annually by the Town Council.

RISK REGISTER

Governance Risk (Overall Inherent Risk)

	<p>Poor or inadequate Governance</p>	<p>Inadequate financial arrangements.</p> <p>Poor organisational structures.</p> <p>Poor understanding of legal requirements.</p> <p>Poor decision making.</p> <p>Poor forward and contingency planning.</p> <p>Poor operational management.</p> <p>Poor asset management.</p>	<p>Loss of community/stakeholder confidence.</p> <p>Adverse reputation.</p> <p>Negative media attention.</p> <p>Poor audit reports</p> <p>Loss of service provision.</p> <p>Financial investigations.</p> <p>Breach of legislative requirements.</p> <p>Legal actions e.g. judicial review</p>	4	4	4	5	4	20	<p>INHERENT RISK</p>
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Financial Risks

	Poor or inadequate financial management.	Poor financial procedures. High inflation rate eroding ability to meet increased costs	Loss of community/stakeholder confidence. Adverse reputation. Negative media attention. Poor audit reports. Loss of service provision. Financial investigations.	4	4	4	5	4	20	INHERENT RISK		
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101	The precept is not adequate to meet Council requirements.	Poor forward planning.	Loss of community/stakeholder confidence. Adverse reputation. Negative media attention. Poor audit reports. Loss of service provision.	3	3	3	3	2	6	Budget prepared with input from committees as well as staff taking into account known and anticipated future needs. Precept prepared, reviewed and adopted by full Council.		Unexpected finance requirements (see risk 105)
102	Poor financial record keeping.	Inadequate records.	Poor audit reports. Financial irregularities	2	2	2	2	2	4	Financial Regulations in place and reviewed at least annually. Financial data recorded in accordance with Financial Regulations and reported to the Staffing, Finance & General Purposes Committee quarterly. Financial records and procedures audited by both external and internal auditors.		

											<p>Internal and external audit reports are considered by full Council.</p> <p>Audit result findings are made public and any recommendations acted upon.</p> <p>Public scrutiny of accounts via website and exercise of public rights.</p>		
103	Poor banking methods.	Inadequate procedures.	Poor audit reports.	2	2	2	2	2	4	<p>Details and procedures contained in the Financial Regulations.</p> <p>Financial Regulations reviewed at least annually.</p>			
104	Misuse of Council funds.	Fraud.	Loss of financial asset.	4	4	4	4	1	4	<p>Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget in accordance with the Council's Financial Regulations.</p> <p>All payments are made by approved electronic methods (Bacs) and authorised by two duly appointed signatories who are not employees.</p> <p>Direct debits are used in some cases and are approved by two of the duly authorised councillor signatories when set up and</p>			

											<p>reviewed annually in May.</p> <p>Cheque payments are rarely used which are authorised by two of the duly authorised councillor signatories.</p> <p>No petty cash kept.</p> <p>Cash handling policy in place.</p> <p>Financial Regulations in place and reviewed at least annually.</p> <p>Credit card balance settled in full by monthly direct debit.</p>		
105	Insufficient reserves are maintained to meet unexpected expenditure.	Poor precept management. Poor forward planning.	Loss of community/stakeholder confidence. Adverse reputation. Negative media attention. Poor audit reports. Loss of service provision.	3	3	3	1	2	6	Reserves policy and investment strategy in development.			
106	Loss of Council funds held in Bank Accounts.	Errors made by bank. Collapse of bank.	Loss of community/stakeholder confidence. Adverse reputation. Negative media attention. Poor audit reports	3	3	3	3	2	6	According to the Council's Financial Regulations, a councillor other than the Chairman or a cheque signatory is duly appointed to verify bank reconciliation's for all accounts once in each quarter. That councillor signs the reconciliation's and the original bank statements as			

			Loss of service provision								<p>evidence of verification and reports their findings quarterly to the Staffing, Finance & General Purposes Committee.</p> <p>Government mitigation in place to cover financial losses in the event the risk of bank collapse is realised.</p> <p>Up to a value of £85,000 FSCS.</p> <p>Precept received twice a year.</p>		
107	Loss of Council assets.	Theft. Vandalism.	Additional costs.	3	3	3	3	3	9	<p>Sufficient insurance in place to cover repair or replacement of assets. Insurance requirements reviewed at least annually.</p> <p>Criminal damage pursued through police.</p> <p>Civil proceeding taken were appropriate.</p>			
108	Non-payment of regular expenditure.	Poor financial management.	Adverse reputation. Negative media attention.	3	3	3	3	2	6	<p>Clerk/RFO CiLCA qualified and holds Cert IPSAS.</p> <p>Regular payments made in accordance with Financial Regulations.</p> <p>Some of the regular expenditure covered by direct debits.</p> <p>Financial Regulations reviewed at least annually.</p>			

109	Additional costs incurred through legal actions.	Legal claims made against the Council.	Impact on finances.	3	3	3	4	2	8	<p>Proper process and policies adhered to when making decisions.</p> <p>Public and Products Liability and Commercial Legal Protection.</p> <p>Council has access to qualified legal advice.</p>	Unforeseen legal action may still take place.
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Compliance Risks

	Failing to comply with legislation and Council policies	Poor management	<p>Loss of community/stakeholder confidence.</p> <p>Adverse reputation.</p> <p>Negative media attention.</p> <p>Legal action.</p> <p>Imprisonment.</p>	4	4	4	5	4	20	INHERENT RISK	
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201	Failure to meet Health and Safety Regulations.	Lack of Council knowledge and understanding of requirements	<p>Negative media attention.</p> <p>Legal action.</p> <p>Fines/Imprisonment.</p> <p>Statutory</p>	1	1	2	3	2	6	<p>Robust Health & Safety Policy.</p> <p>Council subscribes to Peninsula BusinessSafe services.</p> <p>Risk assessments made and reviewed annually or when need arises.</p> <p>Training provided for all staff and councillors.</p>	
202	Failure to meet Fire	Lack of	Negative media attention.	1	1	2	3	2	6		

	Regulations	Council knowledge and understanding of requirements	Legal action Fines/Imprisonment								Council responsible for fire safety management on its premises. Current fire risk assessment carried out. All staff undergo on-line Fire Warden/Fire Awareness course. Training is refreshed annually.		
203	Failure to address environmental issues and concerns.	Lack of Council knowledge and understanding of requirements	Negative media attention. Loss of confidence. Reputational damage.	3	3	3	3	2	6	Solar panels. Recycling. Liaison with outside organisations / groups. Council appoints Decarbonisation and Environment Committee.			
204	Failure to meet Financial Regulations	Lack of Council knowledge and understanding of requirements	Loss of community/stakeholder confidence Negative media attention. Legal action. Imprisonment.	3	3	3	3	2	6	Responsible Financial Officer (RFO) appointed. Clerk/RFO is CiLCA qualified and holds Cert IPSAS. Financial Regulations reviewed at least annually and adopted by full Council. Internal and external audit. Council appoints a Deputy Clerk to act as nominated RFO in absence of the RFO.			
205	Failure to comply with Council policies.	Lack of Council knowledge and	Loss of community/stakeholder confidence.	3	3	3	2	2	6	Business-critical policies (Standing Orders, Financial			

		understanding of requirements.	Adverse reputation. Negative media attention.								Regulations, Code of Conduct) reviewed annually and adopted by full Council. Other policies reviewed following changes in legislation or following ordinary elections. New councillors are provided with relevant policies/ documents and encouraged to attend training courses. Public policies are accessible via the website.		
206	Failure to meet Employment Regulations	Lack of Council knowledge and understanding of requirements	Adverse reputation. Negative media attention. Legal action.	3	3	3	3	2	6	Equality & Diversity policy in place. Health & Safety Policy. Staffing, Finance & General Purposes Committee in place with agreed terms of reference. Access to HR advice and employee assistance programme (EAP) in place. Employer's liability insurance in place.			
207	Failure to comply with Local Government Acts	Lack of Council knowledge and understanding of requirements	Adverse reputation. Negative media attention. Legal action.	3	3	3	3	2	6	Clerk/RFO is CiLCA qualified and holds Cert IPSAS. Training needs identified as part of annual appraisal for staff. Training opportunities for		Councillors responsible for identifying their own training needs.	

														councillors offered regularly.		
208	Failure to comply with Data Protection Regulations	Lack of Council knowledge and understanding of requirements	Adverse reputation. Negative media attention. Legal action.	3	3	3	3	2	6					Council registered with the Information Commissioner's Office (ICO) as a data controller and fully compliant with the current regulations.		

Operational Risks

	The risk is failing to deliver services effectively.	Poor Management.	Loss of community/stakeholder confidence. Adverse reputation. Negative media attention.	4	4	5	4	4	20							INHERENT RISK
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301	Insufficient Councillors	Multi resignations. Unable to fill through election or co-option.	Council not quorate. Adverse reputation. Negative media attention. Loss of community/stakeholder confidence.	3	3	3	2	3	9				Regularly promote the work of the Council. Fill vacancies as soon as practicable.		
302	Loss of key Council staff	Long-term illness. Unexpected death.	Impact on key Council services.	3	3	3	3	2	6				Employ locum staff. Business Continuity Plan in place.		

303	Deterioration of and damage to: Council-owned assets	Vandalism. Lack of maintenance and/or funds.	Adverse reputation. Negative media attention. Possible legal action.	3	3	3	3	2	6	<p>Visual inspection of Council noticeboard at least monthly.</p> <p>Regular visual inspection of street furniture e.g. seating, bike racks, waste bins etc by Rangers</p> <p>Insurance schedule adequate and reviewed at least annually.</p> <p>Public liability insurance in place.</p>		
304	Failure to maintain community initiatives and events	Lack of funds. Lack of interest.	Adverse reputation Negative media attention.	3	3	3	3	2	6	<p>Annual schedule of town events maintained.</p> <p>Several ad-hoc events carried out each year.</p> <p>Representation at external events.</p> <p>Publication and promotion of events carried out via website, social media noticeboards, schools.</p> <p>Administration Officer employed who has responsibility for communications and engagement</p>		
305	Loss or damage to Council records	Theft. Fire.	Adverse reputation. Negative media attention.	3	3	3	3	2	6	<p>IT systems backed up.</p> <p>Necessary paper-based documents are locked in a secure cupboard in office.</p>		

											<p>Council-related posts and comments on social media whenever resources allow.</p> <p>Administration Officer employed who has responsibility for communications and engagement.</p>		
404	Failure to respond to an emergency	An Incident or accident like to cause, displacement, illness, injuries, or death. Within the community.	<p>Loss of life.</p> <p>Loss of services.</p> <p>Adverse reputation.</p> <p>Negative media attention.</p>	4	4	4	4	2	8	<p>General Emergency Plan produced and sent to Local Resilience Forum.</p> <p>Consulting with Devon County Council, Torridge District Council and Environment Agency.</p> <p>Review Plan annually.</p>			
405	Council fails to exercise due diligence in its decision-making.	Insufficient knowledge of subject.	<p>Loss of community/stakeholder confidence.</p> <p>Adverse reputation.</p> <p>Negative media attention.</p> <p>Possible legal action.</p>	3	3	3	3	2	6	<p>Dedicated committees consider major strategic decisions and reporting to full Council frequently with recommendations.</p> <p>Commissioning of extensive legal advice.</p> <p>Other professional advice obtained where appropriate e.g. from sector-specific bodies (SLCC, NALC, DALC) and/or service providers (e.g. Peninsula, BrightHR)</p>			
406	IT systems fail to meet future Council demands.	<p>Poor forward planning.</p> <p>Insufficient IT support.</p>	<p>Loss of data.</p> <p>Loss of stakeholder confidence.</p>	3	3	3	3	2	6	<p>A dedicated IT support provider appointed.</p> <p>IT support provider monitors</p>			

									<p>Full asset register maintained and reviewed annually by full Council.</p> <p>Building undergoing extensive renovations with the benefit of central government capital funding.</p>			
502	Street furniture falls into disrepair or damage resulting in adverse safety issues.	<p>Lack of funds.</p> <p>Insufficient insurance provision.</p> <p>Lack of staff.</p>	<p>Loss of community/stakeholder confidence.</p> <p>Adverse reputation.</p> <p>Negative media attention.</p> <p>Possible legal action</p>	3	3	3	3	2	6	<p>Budget requirements reviewed annually by and approved by full Council (legal requirement).</p> <p>Weekly visual inspection of street furniture e.g. seating, bike racks, waste bins by Rangers.</p> <p>Insurance schedule adequate and reviewed at least annually.</p> <p>Full asset register maintained and reviewed annually by full Council.</p>		Damage or theft.
503	Allotments fail to meet financial budgets.	Lack of tenants.	<p>Loss of community/stakeholder confidence.</p> <p>Adverse reputation.</p> <p>Negative media attention.</p>	1	1	1	3	2	6	<p>Waiting list of potential tenants.</p> <p>Currently all plots are let.</p>		Decline in the number of plot holders.



Bideford Town Council

Financial Regulations

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These Financial Regulations were adopted by the Council at its meeting held on 19 March 2026.

1. General

- 1.1. These Financial Regulations govern the financial management of the Council and may only be amended or varied by resolution of the Council. They are one of the Council's governing documents and shall be observed in conjunction with the Council's Standing Orders.
- 1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.
- 1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings.
- 1.4. In these Financial Regulations:
 - 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
 - "Approve" refers to an online action, allowing an electronic transaction to take place.
 - "Authorise" refers to a decision by the Council, or a committee or an officer, to allow something to happen.
 - 'Proper practices' means those set out in *The Practitioners' Guide*
 - *Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) 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 £10,000.

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 shall prepare, for approval by the Council, a risk management policy covering all activities of the Council. This policy and consequential risk management arrangements shall be reviewed by the Council at least annually.

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

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

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

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

2.6. At least once in each quarter, and at each financial year end, a councillor other than the Chair or a bank signatory shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The councillor 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's Staffing, Finance and General Purposes Committee.

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

3. Accounts and audit

3.1. All accounting procedures and financial records of the Council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.

3.2. **The accounting records determined by the RFO must be sufficient to explain the Council's transactions and to disclose its financial position with reasonable accuracy at any time. In particular, they must contain:**

- **day-to-day entries of all sums of money received and expended by the Council and the matters to which they relate;**
- **a record of the assets and liabilities of the Council;**

3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.

3.4. The RFO shall complete and certify the annual Accounting Statements of the Council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the Council, within the timescales required by the Accounts and Audit Regulations.

3.5. **The Council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**

3.6. **Any officer or member of the Council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the Council, supply the RFO, internal auditor, or external auditor with such information and explanation as the Council considers necessary.

3.7. The internal auditor shall be appointed by the Council and shall carry out their work to evaluate the effectiveness of the Council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.

3.8. The Council shall ensure that the internal auditor:

- is competent and independent of the financial operations of the Council;
- reports to Council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
- can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and

- has no involvement in the management or control of the Council

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

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

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

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

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

4. Budget and precept

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

4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by the Council at least annually in October for the following financial year.

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

4.4. Unspent budgets may be carried forward to a subsequent year 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 RFO not later than the end of September each year so that this information can be included in the draft budget.

4.6. The draft budget with any committee proposals, including any recommendations for the use or accumulation of reserves, shall be considered by the Staffing, Finance and General Purposes Committee and a recommendation made to the Council.

4.7. Having considered the proposed budget, the Council shall determine its council tax requirement by setting a budget. The Council shall set a precept for this amount no later than the end of January for the ensuing financial year.

- 4.8. **Any councillor 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 councillor 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.

5. Procurement

- 5.1. **Councillors 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 be over £30,000 including VAT, the Council must comply with any requirements of the Legislation regarding the publication of invitations and notices.**
- 5.7. For contracts greater than £3,000 excluding VAT the Clerk shall seek at least three fixed-price quotes;
- 5.8. where the value is between £500 and £3,000 excluding VAT, the Clerk shall try to obtain three estimates which might include evidence of online prices, or recent prices from regular suppliers.
- 5.9. For smaller purchases, the Clerk shall seek to achieve value for money.
- 5.10. **Contracts must not be split to avoid compliance with these rules.**
- 5.11. 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 which constitute an extension of an existing contract;
- iv. goods or services which are only available from one supplier or are sold at a fixed price.

5.12. 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.

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

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

- the Clerk and Deputy Clerk, under delegated authority, for any items below £500 excluding VAT.
- the Rangers' Supervisor, under delegated authority, for any items of a combined value of £2,000 including VAT per month, representing the credit card limit. The credit card is issued in the Rangers' Supervisor's name on behalf of the Council. Invoices documenting each transaction need to be produced to the RFO within seven calendar days of purchased being completed.
- the Clerk, in consultation with the Chair of the Council or Chair of the appropriate committee, for any items below £2,500 excluding VAT.
- a duly delegated committee of the Council for all items of expenditure within their delegated budgets for items under £10,000 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 £10,000.

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

5.15. No individual councillor, or informal group of councillors 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.

5.16. No expenditure may be authorised which 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.

5.17. In cases of serious risk to the delivery of Council services or to public safety on Council premises, the Clerk may authorise expenditure of up to £5,000 excluding VAT on repair, replacement or other work which 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.

- 5.18. 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.
- 5.19. An official order or letter shall be issued for all work, goods and services 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.
- 5.20. 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 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.
- 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.
- 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. The Clerk and RFO, and the Deputy Clerk, 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 £5,000 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 certifies 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 the Council.

- iv. Fund transfers within the Council's banking arrangements up to the sum of £100,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council.
- 6.8. The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting to the Council. The Council shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

7. Electronic payments

- 7.1. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate agreed by the Council shall identify a 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, or other designated officer, 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 all authorised signatories, two of whom will authorise the payments.
- 7.5. In the prolonged absence of the Service Administrator, a designated officer 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 councillors approved the payment online.
- 7.8. 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 signatories. The approval of the use of each variable direct debit shall be reviewed by the Council at least every two years.

- 7.9. 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. The approval of the use of BACS or CHAPS shall be renewed by resolution of the Council at least every two years.
- 7.10. 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 bank signatories, evidence of this is retained. The approval of the use of a banker's standing order shall be reviewed by the Council at least every two years.
- 7.11. Account details for suppliers may only be changed upon written notification by the supplier verified by the Clerk. This is a potential area for fraud and the individuals involved should ensure that any change is genuine.
- 7.12. Councillors 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.
- 7.13. 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 bank signatories 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 meeting. Any signatures obtained away from Council meetings shall be reported to the Council at the next convenient meeting.

9. Payment cards

- 9.1. The Council does not issue any Debit Card.
- 9.2. Any corporate credit card or trade card account opened by the Council will be specifically restricted to use by the Clerk, Deputy Clerk and the Rangers' Supervisor and any balance shall be paid in full each month.
- 9.3. Purchases made by members or staff using their personal credit or debit cards for legitimate business expenditure shall be reimbursed via the Council's expenses procedure.

10. Petty Cash

- 10.1. The Council will not maintain any form of cash float. All cash received must be banked intact.

11. Payment of salaries and allowances

- 11.1. **As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**
- 11.2. **Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**
- 11.3. Salary rates shall be agreed by the Council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the Council or the Staffing, Finance & General Purposes 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.
- 11.7. Any termination payments shall be supported by a report to the Council, setting out a clear business case. Termination payments shall only be authorised by the full Council.
- 11.8. Before employing interim staff, the Council must consider a full business case.

12. Loans and investments

- 12.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full Council and recorded in the minutes. All borrowing shall be in the name of the Council, after obtaining any necessary approval.
- 12.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as hire purchase, leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full Council, following a written report on the value for money of the proposed transaction.
- 12.3. The Council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the Council at least annually.
- 12.4. All investment of money under the control of the Council shall be in the name of the Council.

12.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

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

13. Income

13.1. The collection of all sums due to the Council shall be the responsibility of and under the supervision of the RFO.

13.2. The Council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. The RFO shall be responsible for the collection of all amounts due to the Council.

13.3. Any sums found to be irrecoverable and any bad debts shall be reported to the Council by the RFO and shall be written off in the year. The Council's approval shall be shown in the accounting records.

13.4. All sums received on behalf of the Council shall be deposited intact with the Council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.

13.5. Personal cheques shall not be cashed out of money held on behalf of the Council.

13.6. 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.

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. 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 incorporate all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.

17.3. The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to the Council at the next available meeting. The RFO shall negotiate all claims on the Council's insurers.

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

18. Suspension and revision of Financial Regulations

18.1. The Council shall review these Financial Regulations annually and following any change of Clerk or RFO. The Clerk shall monitor changes in legislation or proper practices and advise the Council of any need to amend these Financial Regulations.

- 18.2. The Council may, by resolution duly notified prior to the relevant meeting of Council, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all councillors. Suspension does not disapply any legislation or permit the Council to act unlawfully.
- 18.3. The Council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

Appendix 1 - Tender process

- 1) Any invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
- 2) The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the Council.
- 3) Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one councillor.
- 4) Where an electronic tendering process is used, the Council shall use a specific email address which 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.



BIDEFORD TOWN COUNCIL - TOWN RANGER TASK LISTS 25/26

Staffing, Finance & General Purpose Committee Report

Number	Week Number	Work	LOCATION	Sum of COMPLETED HC
1	3	Open/close Pannier Market including cleaning toilets	Pannier Market	1.5
2		weekly checks	Bideford area.	2.5
3		Open/close Pannier Market.	Pannier Market	2
4		Weekly checks Rangers depot, Pannier Market.	Rangers depot, Pannier market.	3
5		Irrigation system	Cooper street	8.5
6		Weed removal Cilton street	ET W.	4.5
7		Building shelves. Robing room	Town hall,Rangers depot	4
8		Collecting materials ford ford woods steps. Making wood pegs for steps. Started to create new steps at Ford woods	Bideford,Rangers depot	7.5
9		Catch up on PC work.	Rangers depot	3
10		Meeting with new Town clerk (Janine)	Town hall,Rangers depot	1
11		Trip to Lineal Barnstaple with laptops	Barnstaple	1.5
12		Help with creating new steps	Ford Woods	1
13		Gritting outside of schools, elderly peoples homes.Pannier Market.	Bideford area.	4.5
14		gritting in the Bideford area	Bideford area.	2.5
15		Renewing steps into Ford woods	Ford Woods	5
16		Sorting out materias	Bideford area.	1.5
17		New steps to Ford woods. soloman drive enteranace	Ford Woods	7.5
18		Assisting R C with moving folders from office to robing room.	town hall,	3
19		Irrigation system Cooper Street	Town centre	7.5
20		Assembling new office desk x3	Rangers depot	2.5
21		Trip to Barnstaple to pick up laptops	Barnstaple	1.5
22		Irrigation system Cooper Street. open/close Pannier Market clean toilets	Cooper street,Pannier Market	7
23		Ford woods steps, clean welfare room/toilets	Ford woods,Rangers depot	7
24	4	weekly checks	Bideford area.	3
25		Weekly checks Rangers depot, Pannier Market.	Rangers depot, Pannier market.	3
26		Admin/PC work.	Rangers depot	2
27		Irrigation system	Copper Street	7
28		Esort torridge tree company around all Allotment sites looking at work to be carried out	Bideford area.	3
29		Assembling new office desk x3,Transport to T D C. PORTA CABIN	Rangers depot/T D C.	2
30		Finish creating 2 steps	Ford woods.	4.5
31		Open/close Pannier Market. Full inspection of 1A Butchards row, 22, Market Place , 25 Market place.	Pannier Market	3
32		Maintenance on Renault traffic van. Work with in rangers compound	Rangers depot	4
33		completion of new bench. Work within rangers compound	Rangers depot	7.5
34		started clearing 1A butchards row	Pannier Market	3.5
35		Work within rangers compound	Rangers depot	1
36		Open/close Pannier Market. Full day shop clearing 22/25, Market place	Pannier Market	7.5
37		Finishing laying chipping Ford woods steps	Soloman drive	4
38		Open/close Pannier Market. Check Defib after medical incident, take electric/wter reading for 22/25 Market place	Pannier Market	2
39		Check Defib after medical incident	Pollyfeild center	0.5
40		Admin/PC work. sorting through paper work	Rangers depot	3
41		weeding flower beds	Bideford area	3.5
42		Renewing irrigation system	Cooper street	3.5
43		Sorting out more hose pipe for irrigation system	Merry Harriers	2
44		close Pannier Market,clean toilets Irriation system cooper street.	Pannier Market/Copper Street.	7
45		Open Pannier Market, Renew Padlocks on 22,25 Market Place doors	Pannier Market	2
46		Collect doors keys from old tennents, meeting with R C. Town hall	Bideford area	2
47		Remove ivy which is obstructing Pavement outside Sports Ground wall	Kingsley road	2
48		Cutting top hedge of Tricks allotment in Backaborough lane	Clovelly road	5
49		Preparing appraisals for staff	Rangers depot	3
50	5	weekly checks	Bideford area	2.5
51		Admin/PC work.	Rangers depot	2
52		Irrigation system	Cooper street	5
53		weekly checks including cleaning Market complex.Started Decorating 25 Market Place	Pannier Market	7.5
54		Weekly checks,Sorting out materials, Decorating 25 Market place.	Rangers depot,Bideford area, 25 Market place	7.5
55		Decorating 25 Market place.	Pannier Market complex	7.5
56		Repairs / Decorating 22,Market Place.	Pannier Market complex	7.5
57		office/pc work,decoration 25,Market place.	Rangers depot, Pannier market.	7.5
58		Open/close Pannier Market.Clean toilets, Decorating 22/25, Market place	Pannier Market	6
59		Repair to Harris fencing after intruders broke in to Allotment site	Handy cross	3
60		Renew/repair Irragation pipe	Cooper street	3
61		Sorting out Materials for Handy cross Allotment hedge	Bideford area	1
62		Collecting cristmas lights post from end of old bridge	Bideford area	1.5

63	5	Decorating 22 Market place.	Pannier Market complex	2.5
64		Open/close Pannier Market, decorating 25, Market place.	Pannier Market complex	7.5
65		Open/close Pannier market, decorating 25,Market place, Clean toilets.	Pannier Market complex	7
66		Decorating 22 Market place. Clean welfare room/toilet.	Rangers depot, Pannier market.	7
67	6	Admin/PC work.	Rangers depot	2.5
68		Irrigation system	Cooper street	7.5
69		Decorating 25 Market place.	Pannier Market	3.5
70		Weekly & Monthly checks.	Pannier Market	4
71			Bideford area	5
72			Rangers depot	2
73		Meeting Town Hall with Richard.	Town Hall	2.5
74		Inspection of tree	33,Rowe Close	0.5
75		inspection of 22/25 Market Place	Pannier Market complex	1.5
76		Open/close Pannier market, decorating upstairs of 25,Market place.	Pannier Market complex	7.5
77		Organising team at 25, Market place. leaise with electrician at 22, Market place	Pannier Market complex	2
78		Planting begonias corns into pots. Admin/ PC work	Rangers depot	9.5
79		Open/close Pannier market, decorating upstairs 25,Market place, Clean toilets.	Pannier Market complex	7.5
80		Liaise with tree surgeon at Ford woods regarding trees behind 33, Rowe close	Ford Woods	1
81		Check operational status of Defib after medical incident	Bideford Fire Station	0.5
82		Painting in 25 Market place	Pannier Market complex	4
83		Removing brambles which encroached onto Pavement..Requested by councilor J Gubb	Alverdicott rd. E. T. W.	4.5
84		Chipping all foilage from yesterday work	Rangers depot	4
85		Finish off clean pavement, cutting large branches	Alverdicott rd. E. T. W.	3
86		collect materials, Open Pannier Market, meeting with Richard.	Bideford area,Pannier Market, Town Hall	3
87		Potting of begonia corns	Rangers depot	4.5
88		Change blades over on chipper.Admin / PC	Rangers depot	3
89		Painting in 25 Market place.	Pannier Market	1.5
90		Reassembling Town clerks desk + sort ing out PC	Town Hall	1.5
91		Painting 22 Market place.	Pannier Market complex	7
		Sorting out Materials for 22 Market place.	Bideford area	1.5
		Building shelves for Green house, Potting bugonia corns	Rangers depot	5.5
	7	weekly checks	Bideford area	3
		Weekly checks Rangers depot, Pannier Market.	Rangers depot, Pannier market.	4
		Decorating 22 Market place.	Pannier Market	1.5
			Pannier Market complex	28
		Potting of begonia corns	Rangers depot	4
		Decorating 22 Market place. Building Bulustrade rail on first floor	22. Market place	3.5
		Building bulustrade rails	22, Market Place.	7.5
		replacing irrigation system	Cooper street	7.5
		Admin/PC work. change over of old for new ferris grass cutter	Rangers depot	5
		Meeting with Claire new administrator	Town Hall	2
		Finishing off Irrigation system	Cooper street	7.5
		Returning materials to builders merchant, sorting out damage to grass verge by T D C vehicle	Bideford area	4.5
		Decorating 22 Market place.Open/close Pannier Market Clean toilets.	Pannier Market complex	7
		Trip to Barnstaple Toyota (hi lux on a recall) Then pick Vehicle up.	North Devon area	2.5
		Admin/PC work. Tidying welfare room /cleaning toilet	Rangers depot	2.5
		Cleaning Renault van/ toyota Hi lux	Rangers depot	2.5
		Cleaning & removing Painting materials from 22 Market place.	Pannier Market complex/ Rangers depot	2

STANDARD WORK

WEEKLY:

Clean dog mess as first job on a Monday
Litter picking and bin emptying (twice, three times summer)
Litter picking and bin emptying (twice)
Check Gym Equipment
Check stream and culvert
4 x Defibs
Games tables

MONTHLY:

Check Quay benches
Check commemorative benches
Water checks