

Annual Governance and Accountability Return 2023/24 Form 3

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

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

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
 - **Sections 1 and 2 must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2024**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2024**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2024
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2023/24

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

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

Publication Requirements

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

Before 1 July 2024 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 authorities **must** publish:

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

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

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

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2023/24

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2024.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2024**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at 31 March 2024 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		N/A

* *Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2023/24

BILLINGHAM TOWN COUNCIL

www.billingham-tc.gov.uk ADDRESS

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	/		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	/		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	/		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	/		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	/		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	/		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	/		
H. Asset and investments registers were complete and accurate and properly maintained.	/		
I. Periodic bank account reconciliations were properly carried out during the year.	/		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	/		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			/
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	/		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	/		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	/		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Date(s) internal audit undertaken

12/04/2024

Name of person who carried out the internal audit

T. Ball

Signature of person who carried out the internal audit

T. Ball

Date

12/04/2024

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

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

Miss D Smith
Clerk to Billingham Town Council
Billingham Library & Customer Service Centre,
Billingham
Stockton-on-Tees,
TS23 2LN
14th April 2024

Dear Miss Smith,

Internal Audit – Billingham Town Council financial year ended 31st March 2024

I have now completed the full internal audit work of the Town Council's accounts, governance, and financial procedures for the 2023/24 financial year.

The audit has been conducted in accordance with the Accounts and Audit Regulations 2015 and the Governance and the Joint Panel on Accountability and Governance Practitioners' Guide (JPAG).

All points raised during the interim and year-end audits have been answered to my satisfaction. There are no points arising from the audit to draw to the attention of the members of the Town Council and all improvement suggested at the previous internal audit have been taken on board and adopted.

The audit included examination of evidence relevant to the amounts and disclosures in the summary accounts and notes, sufficient to give reasonable assurance that the summary accounts and notes are free from material misstatement. In my opinion the summary accounts present fairly the receipts and payments of Billingham Town Council for the year ended 31 March 2024.

In my opinion, the summary accounts present fairly the Income and Expenditure of the Council for the financial year ended 31 March 2024.

I certify that I have now finalised the year end work for 2023-24 and have, as required, completed the Annual Internal Audit Report required as part of the Annual Governance and Accountability Return (AGAR) for 2023/24.

I am pleased to note that you have acquired the external payroll support from Stonehouse Bookkeeping and RBS have carried out an independent inspection and review of your accounts as part of your yearend closedown.

I enclose a copy of my assessment of the systems of internal control and my audit checklist detailing the checks completed along with my invoice for the work carried out.

Yours Sincerely

Mrs T Bell

SYSTEM OF INTERNAL CONTROL

I have provided an internal audit service for Billingham Town Council for the financial year ending 31 March 2024 and acting independently, I examined the system of internal control by undertaking the following initial interim tests and reporting my findings to the Council.

	TEST	UNDERTAKEN
1	Checking that books of account have been properly kept throughout the year to date	Yes
2	Checking a representative sample of payments to ensure that the Council's financial regulations have been met, invoices support payments, expenditure is approved and VAT is correctly accounted for	Yes
3	Reviewing the Council's risk assessment records and ensuring that adequate arrangements and insurance cover are in place to manage all identified risks.	Yes
4	Verifying that the annual precept request is the result of a proper budgetary process; that the budget process has been regularly monitored and that the Council's reserves are adequate	Yes
5	Checking a sample of income records to ensure that correct prices have been charged, income received, recorded and promptly banked and VAT is properly accounted for.	Yes
6	Reviewing petty cash records to ensure receipts support payments, expenditure is approved and VAT is correctly accounted for.	Yes
7	Checking that salaries to employees have been paid in accordance with Council approvals and that PAYE and NI requirements have been properly applied.	Yes
8	Checking the accuracy of the assets and investment records	Yes
9	Evaluating the accuracy and timeliness of periodic and year-end bank account reconciliations.	Yes
10	Year-end testing on the completeness and accuracy of the financial statements	Yes

Based on my examination of the Council's records, which is limited to the tests indicated above, it is my view that the Council have a system of internal controls in place that are adequate and effective for the purpose intended. Where considered appropriate, I have made recommendations to the Town Council for both reference and action.

Tracey Bell - Internal Auditor
Date: 12 April 2024

**BILLINGHAM TOWN COUNCIL
FINANCIAL YEAR 2023/24
INTERNAL AUDIT CONTROLS AND TESTS**

INTERNAL CONTROL	AUDIT TESTS	OUTCOMES YES/NO
Accounting Records		
A. Appropriate accounting records have been properly kept throughout the year.	<ul style="list-style-type: none"> • Ensure the correct roll forward of the prior year cashbook balances to the new financial year • Check a sample of financial transactions in cashbooks to bank statements 	<p style="text-align: center;">Yes RBS provide External Year end shutdown and compliance.</p>
Periodic bank account reconciliations were properly carried out during the year.	<ul style="list-style-type: none"> • Ensure that bank reconciliations are prepared routinely, are subject to independent scrutiny and sign-off by members • Verify the accuracy of the year-end bank reconciliation detail and ensured accurate disclosure of the combined cash and bank balances in the AGAR, section 2, line 8. <ul style="list-style-type: none"> • Where the authority has bank balances more than £100,000 it has an appropriate investment strategy. 	<p style="text-align: center;">Yes</p> <p style="text-align: center;">Yes</p> <p style="text-align: center;">Yes</p> <p style="text-align: center;">Yes</p>

<p>Standing Orders & Financial Regulations</p> <p>Payment Controls</p> <p>B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.</p>	<ul style="list-style-type: none"> • Review the procedures in place for acquisition of formal tenders and quotes, ensuring they are in line with the SOs and FRs which should be based on the latest version. • Ensure that consistent values are in place for the acquisition of formal tenders between SOs and FRs 	<p>Yes Full Council 26.3.24</p> <p>Yes</p>
	<ul style="list-style-type: none"> • Review the procedures for receipt of invoices, agreement of invoice detail and confirmation of goods /services delivery and approval for payment: ideally, a suitably designed certification stamp should be in place providing for evidencing of these checks and payment authorisation. • Check that there is effective segregation between the writing of cheques or the setting up of online payments, and physical release of payments • Check that VAT reclaims are prepared and submitted in a timely manner in line with the underlying records and in accordance with current HMRC requirements • Where debit / credit cards are in use, establish the total monthly and individual transaction limits and ensure appropriate controls over physical security and usage of the cards are in place 	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>

<p>Risk Management Arrangements</p> <p>C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</p>	<ul style="list-style-type: none"> • Ensure that authority has prepared, and formally adopted, at least once annually, an appropriate and comprehensive register of assessed risks, both regular and ad hoc • Ensure that appropriate levels of insurance cover are in place for land, buildings, public, employers' and hirers' liability, fidelity / employees (including Councillors) liability, business interruption and cyber security 	<p>Yes 26.3.24 Full Council</p> <p>Yes</p>
	<ul style="list-style-type: none"> • Ensure that appropriate arrangements are in place for monitoring play areas, open spaces and sports pitches: such reviews should be undertaken by appropriately qualified external inspectors or, if by officers or members, that they have received the appropriate training and accreditation • Review the effectiveness of internal control carried out by the authority 	<p>N/A</p> <p>Yes</p>

Budgetary Control and Review		
<p>D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</p>	<ul style="list-style-type: none"> ● Ensure that the full Authority, not a committee, has considered, approved and adopted the annual precept for the coming year in accordance with the required parent Authority timetable ● Ensure that current year budget reports are prepared and submitted to Authority / Committees periodically during the year with appropriate commentary on any significant variances ● Review the budget performance either during the year or at the financial year-end seeking explanations for any significant or unanticipated variances ● Ensure that the Authority has considered the establishment of specific earmarked reserves and, ideally, reviews them annually as part of the budget assessment process ● Ensure that the precept received in the accounts matches the prior year submission form to the relevant authority and the Public record of precepted amounts 	<p style="text-align: center;">Yes 23 January 24 Full Council</p> <p style="text-align: center;">Yes Quarterly</p> <p style="text-align: center;">Yes</p> <p style="text-align: center;">Yes</p> <p style="text-align: center;">Yes</p>

<p>Income Controls</p> <p>E. Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.</p>	<ul style="list-style-type: none"> • Review "Aged debtor" listings to ensure appropriate follow up action is in place • Allotments: ensure that appropriate signed tenancy agreements exist, that an appropriate register of tenants is maintained identifying, that debtors are monitored. • Burials: ensure that a formal burial register is maintained that it is up-to-date and that a sample of interments and memorials are appropriately evidenced, that fees have been charged at the correct approved rate and been recovered within a reasonable time: • Hall hire: ensure that an effective diary system for bookings is in place identifying the hirer, hire times and ideally cross-referenced to invoices raised • Leases: ensure that leases are reviewed in a timely manner in accordance with the terms of the lease and rents similarly reviewed appropriately at the due time • Other variable income streams: ensure that appropriate control procedures and documentation are in existence to provide a clear audit trail through to invoicing and recovery of all such income • Where amounts are receivable on set dates during the year, ensure that an appropriate control record is maintained duly 	<p>Yes</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>
	<p>identifying the date(s) on which income is due and received / banked</p>	

Petty Cash Procedures		
<p>F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for</p>	<ul style="list-style-type: none"> • Review the systems in place for controlling any petty 30 cash and also cash floats (used for bar, catering, etc) 	<p>Yes</p>
	<ul style="list-style-type: none"> • Check a sample of transactions during the financial year to ensure appropriate supporting documentation is held 	<p>Yes</p>
	<ul style="list-style-type: none"> • Review the existence of evidenced periodic independent verification of the petty cash and any other cash floats held 	<p>Yes</p>
	<ul style="list-style-type: none"> • Ensure that VAT is identified wherever incurred and appropriate 	<p>Yes</p>
	<ul style="list-style-type: none"> • Physically check the petty cash and other cash floats held 	
	<ul style="list-style-type: none"> • Where bar or catering facilities are in place, ensure that appropriate cashing-up procedures are in place reconciling the physical cash takings to the till "Z" total readings 	<p>Yes</p>
		<p>Yes</p>
		<p>Yes</p>

<p>Payroll Controls</p> <p>G. Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.</p>	<ul style="list-style-type: none"> • Ensure that, for all staff, a formal employment contract is in place together with a confirmatory letter setting out any changes to the contract • Ensure that appropriate procedures are in place for the payment of members allowances and deduction of any tax liability • Ensure that, for a sample of staff salaries, gross pay due is calculated in accordance with the approved spinal point on the NJC scale or hourly rate, if 	<p>Yes</p> <p>Not Applicable</p> <p>Yes</p>
	<p>off-scale, and with the contracted hours</p> <ul style="list-style-type: none"> • Ensure that appropriate tax codes are being applied to each employee • Where free or paid for software is used, ensure that it is up to date. • For the test sample of employees, ensure that tax is calculated appropriately • Check the correct treatment of Pension contributions • For NI, ensure that the correct deduction and employer's contributions are applied • Ensure that the correct employers' pension percentage contribution is being applied • Ensure that for the test sample, the correct net pay is paid to the employee with tax, NI and pension contributions correctly paid to the respective agencies. 	<p>Yes</p> <p>Xero Payroll</p> <p>Yes*</p> <p>Yes*</p> <p>Yes*</p> <p>Yes*</p> <p>Yes*</p> <p>Yes*</p> <p>*Stonehouse Bookkeeping acts as an agent for the Town Council, providing third party security and additional internal control. NEREO provides HR advice and guidance on NJC</p>

		T&C's
<p>Assets & Investment Controls</p> <p>H. Asset and investment registers were complete and accurate and properly maintained. This section/assurance should be extended to include loans to or by the authority</p>	<ul style="list-style-type: none"> • Ensure that the Authority is maintaining a formal asset register and updating it routinely to record new assets at historic cost price, net of VAT and removing any disposed of / no longer serviceable assets • The register should identify for each asset the purchase cost • Additions and disposals records allow tracking from the prior year to the current • The asset value to be reported in the AGAR at 	<p>Yes</p> <p>Yes</p> <p>Yes</p>

	<p>section 2, line 9 equates to the prior year reported value, adjusted for the nominal value of any new acquisitions and / or disposals</p> <ul style="list-style-type: none"> • Compare the asset register with the insurance schedule to ensure that all assets as recorded are appropriately insured or "self-insured" by the Authority Fixed asset investments: • Ensure that all long-term investments (i.e. those for more than 12-month terms) are covered by the "Investment Strategy" and reported as Assets in the AGAR at section 2, line 9. • Ensure that the authority has sought and obtained appropriate DMO approval for all loans acquired • Ensured that the authority has accounted for the loan appropriately and recorded the full value of the loan. • Ensure that the combined principal loan repayment and interest for the year is correctly recorded in the AGAR at section 2 line 5 • Ensure that the outstanding loan liability as at 31st March each year is correctly recorded in the AGAR at section 2, line 10 • Where the Authority has issued loans to local bodies, they should ideally seek signed indemnities from the recipient body, or their members, agreeing to underwrite the loan debt. 	<p>Yes</p> <p>Yes</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p>
<p>Accounting Statements & Year-End Procedures</p> <p>J. Accounting statements prepared during the year were prepared on the correct accounting basis,</p>	<ul style="list-style-type: none"> • Ensure that, where annual turnover exceeds £200,000, appropriate records are maintained throughout the year on an Income and 	<p>Yes</p>

<p>agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.</p>	<p>Expenditure basis to facilitate budget reporting in that vein</p> <ul style="list-style-type: none"> • Ensure that appropriate accounting arrangements are in place to account for debtors and creditors during the year and at the financial year-end 	<p>Yes RBS assurance</p>
<p>Limited Assurance Review Exemption</p> <p>K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.</p>	<ul style="list-style-type: none"> • The correct exemption certificate was prepared and minuted in accordance with the statutory submission deadline • that it has been published, together with all required information on the Authority's website and noticeboard 	<p>Not Applicable</p>
<p>Website Requirements</p> <p>L. The authority publishes information on a free to access website / web page, up to date at the time of the internal audit in accordance with the relevant legislation.</p>	<p>Review the Authority's website ensuring that all required documentation is published in accordance with the relevant legislation.</p>	<p>Yes</p>
<p>Exercise of Public Rights</p> <p>M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.</p>	<p>Examine a copy of the required "Public Notice" ensuring that it clearly identifies the statutory 30 working day period when the Authority's records are available for public inspection.</p>	<p>Yes</p>

<p>Publication Requirements</p> <p>N. The authority complied with the publication requirements for the prior year AGAR.</p>	<p>The statutory disclosure / publication requirements in relation to the prior year's AGAR have been met as detailed on the front page of the current year's AGAR.</p>	<p>Yes</p>
<p>Trust Funds</p> <p>O. Trust funds (including charitable) - the Council met its responsibilities as a trustee</p>	<ul style="list-style-type: none"> • Confirm that all charities of which the council is a Trustee are up to date with CC filing requirements • that the council is the sole trustee on the Charity Commission register • that the council is acting in accordance with the Trust deed • that the Charity meetings and accounts recorded separately from those of the council • review the level and activity of the charity and where a risk-based approach suggests such, review the Independent Examiners report 	<p>Not Applicable</p>

Tracey Bell
Internal Auditor
12 April 2024

11/04/2024

Billingham Town Council Current Year

10:40

Balance Sheet as at 31st March 2024

31st March 2023

31st March 2024

31st March 2023		31st March 2024	
Current Assets			
4,323	VAT Control A/c	1,471	
900	Prepayments	1,683	
46,842	Lloyds Treasurers	58,939	
81,053	Lloyds Deposit	81,916	
150	Petty Cash	36	
124,999	CCLA	124,999	
258,267			269,044
258,267	Total Assets		269,044
Current Liabilities			
360	Creditors	1,013	
820	Accruals	249	
1,180			1,262
257,087	Total Assets Less Current Liabilities		267,782
Represented By			
100,914	General Reserves		96,259
2,500	EMR - Community Gardens		851
55,000	EMR - Contingency		55,000
42,000	EMR - Elections		42,000
0	EMR - Solicitor costs		2,340
0	EMR - Soup & Sandwich		3,437
8,705	EMR - Health & Wellbeing		3,671
3,644	EMR - Staff Training		3,584
2,824	EMR - HLF WW1 Event		2,824
3,292	EMR - Remembrance Sunday		2,201
3,000	EMR - Carnival		5,149
5,116	EMR - Food Pantry		23,171
2,517	EMR - Holiday Enrichment		2,089
1,972	EMR - Queen's Jubilee		259
3,728	EMR - Conferences & Events		2,173
725	EMR - Your Billingham		725
3,000	EMR - Social Isolation		3,000
5,650	EMR - Cafe Upgrades		5,650
2,000	EMR - Digital Newsletter		2,000
5,000	EMR - Community Partnership Pr		5,000
2,000	EMR - Chairman's Summer Ball		2,000

11/04/2024

Billingham Town Council Current Year

10:40

Balance Sheet as at 31st March 2024

31st March 2023

31st March 2024

500	EMR - Community Ward Fund - No	500
1,000	EMR - Community Ward Fund - So	1,000
1,000	EMR - Community Ward Fund - We	1,000
1,000	EMR - Community Ward Fund - Ce	700
0	EMR - Photocopier	1,199

257,087

267,782

The above statement represents fairly the financial position of the authority as at 31st March 2024 and reflects its Income and Expenditure during the year.

Signed :
Chairman

_____ Date : _____

Signed :
Responsible
Financial

_____ Date : _____

11/04/2024

Billingham Cafe

09:40

Balance Sheet as at 31st March 2024

31st March 2023

31st March 2024

Current Assets			
2,976	Current Bank A/c	968	
<u>2,976</u>			<u>968</u>
	2,976 Total Assets		968
Current Liabilities			
850	VAT Control A/c	104	
<u>850</u>			<u>104</u>
	2,127 Total Assets Less Current Liabilities		864
Represented By			
	2,127 General Reserves		864
	<u>2,127</u>		<u>864</u>

The above statement represents fairly the financial position of the authority as at 31st March 2024 and reflects its Income and Expenditure during the year.

Signed : _____ Date : _____
Chairman

Signed : _____ Date : _____
Responsible
Financial

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

BILLINGHAM TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed		Yes* means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.			responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
			✓

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

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

WWW: billingham-ec.gov.uk ADDRESS

Section 2 – Accounting Statements 2023/24 for

BILLINGHAM TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	300450	259214	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	296083	308211	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	140704	86192	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	195302	206257	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	282721	178714	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	259214	268646	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	256020	266858	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	69436	70478	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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



Date

11-04-24.

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2023/24

In respect of

ENTER NAME OF AUTHORITY

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2023/24

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2023/24

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

Explanation of variances – pro forma

Name of member authority: **BULLINGHAM TOWN COUNCIL**
 Council year: **2022/2023**
 Council financial year: **2022/2023**

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

• a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

• 15% between totals for individual boxes (except variances of less than £200).

• 2022/2023 variances of £100,000 or more require explanation regardless of the % variation year on year.

• a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2022/2023 £	2023/2024 £	Variance £	Variance %	Explanation Required?	Explanation from smaller authority (must include narrative and supporting figures)
1 Balance Brought Forward	306,496	259,214				
2 Precept or Rates and Levies	296,083	308,211	12,128	4.10%	NO	Explanation of % variance from PY opening balance not required. Balance brought forward agrees.
3 Total Other Receipts	146,784	86,192	-54,512	-36.74%	YES	In 2023/24, income received reduced (39/1/17) due to not running any grant funded school holiday programmes and the cafe being closed for 6 months of the year.
4 Staff Costs	185,382	206,257	10,955	5.91%	NO	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	
6 All Other Payments	382,221	178,214	-104,007	-36.79%	YES	In 2023/24 project costs reduced by £1,8639 and running costs by £1,8638. The Council did not run any school holiday activity programmes or any large events (such as the HM The Queen's Platinum Jubilee in 2022). This reduced the events costs by approx. £71,000.
7 Balance Carried Forward	259,214	296,496			NO	VARIANCE EXPLANATION NOT REQUIRED.
8 Total Cash and Short Term Investments	258,026	286,858				VARIANCE EXPLANATION NOT REQUIRED.
9 Total Fixed Assets plus Other Long Term Investments and	69,426	79,471	1,042	1.50%	NO	
10 Total Borrowings	0	0	0	0.00%	NO	



Town Clerk & RFO: Miss Dee Smith
Chairman:
Tel/Fax: 01642 551171
Email: info@billingham-tc.gov.uk
www.billingham-tc.gov.uk

**Billingham Library & Customer
 Service Centre**
Billingham
TS23 2LN

All meetings are held in Meeting Room C, Billingham Library & Customer Service Centre, Billingham TS23 2LN unless stated otherwise on the agenda. Please check the agenda when published for any updates. Members of the press and public are welcome to attend.

MEETING DATES 2024/25

DATE	MEETING
18 th June 2024, 5.30pm	Services & Engagement Committee
18 th June 2024, 6.30pm	Finance & General Purposes Committee
25 th June 2024, 6.30pm	Full Council
16 th July 2024, 5.30pm	Services & Engagement Committee
16 th July 2024, 6.30pm	Finance & General Purposes Committee
17 th September 2024, 5.30pm	Services & Engagement Committee
17 th September 2024, 6.30pm	Finance & General Purposes Committee
24 th September 2024, 6.30pm	Full Council
15 th October 2024, 5.30pm	Services & Engagement Committee
15 th October 2024, 6.30pm	Finance & General Purposes Committee

19th November 2024, 5.30pm	Services & Engagement Committee
19th November 2024, 6.30pm	Finance & General Purposes Committee
26th November 2024, 6.30pm	Full Council
17th December 2024, 5.30pm	Services & Engagement Committee
17th December 2024, 6.30pm	Finance & General Purposes Committee
14th January 2025, 5.30pm	Services & Engagement Committee
14th January 2025, 6.30pm	Finance & General Purposes Committee
21st January 2025, 6.30pm	Full Council
18th February 2025, 5.30pm	Services & Engagement Committee
18th February 2025, 6.30pm	Finance & General Purposes Committee
18th March 2025, 5.30pm	Services & Engagement Committee
18th March 2025, 6.30pm	Finance & General Purposes Committee
25th March 2025, 6.30pm	Full Council
15th April 2025, 5.30pm	Services & Engagement Committee
15th April 2025, 6.30pm	Finance & General Purposes Committee
22nd April 2025, 6.30pm	Annual Assembly
13th May 2025, 6.30pm	Annual Meeting

Miss Dee Smith
Town Clerk/Responsible Financial Officer
Billingham Town Council
17th April 2024

BILLINGHAM TOWN COUNCIL
DRAFT MINUTES OF THE FULL COUNCIL MEETING
TUESDAY 26th MARCH 2024 AT 7PM
HELD IN THE FUNCTION ROOM, BILLINGHAM FORUM

Present: Councillors Gamble (Chairman)
 Atkinson
 Bendelow
 Besford
 Forrest
 Gilbert
 Hedley
 Lacey
 McCall
 Snead
 Stoker
 McCoy
 Leckonby

Apologies: Councillor Scollen (Illness)
 Councillor Shotton (No apologies received)

Officials: Miss Dee Smith - Town Clerk/RFO
 Mrs Kate Minza – Administration Officer

Stockton on Tees Borough Council (SBC) Councillors Marcus Vickers, Katie Weston and Paul Weston, and 7 members of the public were also present.

208/23 CHAIRMAN'S ANNOUNCEMENTS

The Chairman welcomed everyone present and announced the following:

- Housekeeping.

209/23 DECLARATIONS OF INTEREST

Cllr McCall – Agenda Item 9 - Percuniary: Recipient of Sunday Lunch Service

210/23

**MINUTES OF THE FULL COUNCIL MEETING HELD ON 23rd
JANUARY 2024**

Members were asked to approve the draft minutes from the Full Council meeting held on 23rd January 2024 as a true and accurate record.

RESOLVED

That the above minutes, a copy which has previously been circulated to each member, be approved, and signed as a correct record by the Chairman.

211/23

**STOCKON BOROUGH COUNCIL (SBC) WARD COUNCILLOR
UPDATES**

The following updates were given:

Billingham North

- Regular casework, walkabouts with PCSO's;
- Boulders to be installed around Billingham Beck to stop off road bikes;
- Still would like CCTV at High Grange Park, may have an update for the next meeting;
- Camera has been put up at High Grange shops.

Billingham East

- Dealing with parking, grass verges, trees, potholes issues;
- Quad bikes are out again;
- Ongoing patrols taking place;
- Speed bumps have been installed on Neasham Avenue;
- Bread and Butter project is ongoing;
- New roads on Windlestone Road and Tunstall Avenue.

Billingham Central

- Working on dropped kerbs in the ward;
- An area of grass on Brendon Crescent being churned up due to cars parked in the area and limited access for the bin wagon, may get concreted;
- Attending Kennedy Gardens Resident meetings;
- Regular contact with police.

Billingham South

- New bus routes via Stagecoach through Port Clarence;
- The GP service in Port Clarence is stopping. A meeting is taking place as to why and to look at restarting the service;
- Slashing of tyres on Stokesley Crescent, parking on pavements. Police have done some work and no one has been caught;
- Anti social behaviour in the ward seems to be low at this time;
- Monthly surgeries are continuing;
- Attending a meeting re: the possible closure of St Cuthbert's Church.

Billingham West

- Planning application for 74 houses off A19 slip road behind the services ;
- Ward surgeries will take place at the Kings Arms Public House.

RESOLVED

Information duly noted.

212/23 PORT CLARENCE - CCTV

Members were asked to approve a spend of £2900 towards one year monitoring costs of CCTV at Port Clarence, installed by Thirteen.

RESOLVED

To approve a spend of £2900 from General Reserves.

213/23 REPRESENTATION ON OUTSIDE BODIES

Updates were given from representatives on outside bodies:

ORGANISATION	UPDATE
Cleveland Local Council Association – Cllr Gamble & Town Clerk	No update
Billingham Environmental Link Programme – Cllr Scollen	No update.
Low Grange & Cowpen Residents Association – Cllr Bendelow	No meeting
Billingham Legacy Foundation – Cllr McCall	No update.
Billingham Community Partnership	The Town Clerk advised that a meeting took place and the notes from the meeting will be circulated

	to all members.
Billingham International Festival of World Dance – Cllr Snead	No meeting
Catalyst Health & Wellbeing Committee – Cllr Shotton	No update
Port Clarence in Bloom – Town Clerk	No meeting
Clarences Community Partnership – Town Clerk	No update
Stockton Volunteers – Town Council Officer	No meeting
Stockton Housing, Neighbourhoods & Affordable Warmth Partnership – Cllr Bendelow	Cllr Bendelow advised that the group is on hold at this time
The Voice Forum – Cllr McCall	No update
Catalyst Funders Forum – Town Clerk	No meeting.
CCIN – Cllr Gamble	The policy prototypes were approved about to publish case studies. Cllr Gamble to submit an article on food poverty.

RESOLVED

Information duly noted.

214/23 DRAFT POLICIES & PROCEDURES

Members were asked to consider and approve the following policies and procedures reviewed by the Finance & General Purposes committee (with amendments):

- Standing Orders;
- Financial Regulations;
- Financial Risk Assessment;
- Internal Audit Policy;
- Review of Effectiveness of Internal Audit;
- Display Screen Equipment Policy.

RESOLVED

To approve the following:

- a. Standing Orders
- b. Financial Regulations;
- c. Internal Audit Policy;
- d. Financial Risk Assessment;
- e. Review of Effectiveness of Internal Audit;
- f. Display Screen Equipment Policy.

215/23

RECOMMENDATIONS FROM OTHER COMMITTEES

- (i) Members were asked to consider the following recommendation from the Services & Engagement Committee (deferred from the January 2024 Full Council Meeting):

To cease the Sunday Lunch Delivery Service and replace with a community lunch sit-in service on a monthly basis.

RESOLVED

Cllr Bendelow gave an update from the Services & Engagement committee and amended the proposal to 'Cease the Sunday Lunch Delivery Service'.

A lengthy discussion took place about the service running its course however, concerns were raised about leaving vulnerable residents without a hot meal.

A vote was then taken.

RESOLVED

That the Sunday Lunch Service will be stopped. This will be delegated to the Town Clerk and Business Support Manager, in consultation with Cllr Gamble, and an exit plan will be agreed and implemented.

Vote: 7 For, 5 against, 1 abstention

Cllr McCall declared a pecuniary interest in this matter.

216/23

DATE & TIME OF NEXT MEETING

The next meeting of Full Council (Annual Meeting) takes place on Wednesday 15th May 2024 at 7pm. Venue to be confirmed.

The Annual Assembly of Billingham takes place on Tuesday 23rd April, 6pm. Venue to be confirmed.

RESOLVED

Information duly noted.

217/23

EXCLUSION OF PRESS & PUBLIC

Members are asked to pass the following resolution:

"That under Section 100A (4) of the Local Government Act 1972, the press and public be excluded from the meeting during the disclosure of the following item on the agenda as it involves the likely disclosure of exempt information as defined in Part 1 of schedule 12A in the 1972 Act as indicated below"

Business Contract – A confidential report was tabled at the meeting.

RESOLVED

- a. The above resolution was passed.
- b. The Town Council agrees in principle to enter into a management agreement with Low Grange Community Association for 2 years, subject to the existing Stockton on Tees Borough Council lease and zero cost to Billingham Town Council. Authority is delegated to the Town Clerk, in consultation with the Chairman of the Council and committees to progress the management agreement. A copy of the agreement to be sighted by all members before signing.

The meeting concluded at 8.10pm with Cllrs Atkinson, Bendelow, Besford, Forrest, Gamble, Gilbert, Hedley, Lacey, Leckonby, McCall, McCoy, Snead and Stoker present.



DRAFT

EMPLOYEE VOLUNTEERING POLICY

Review and Approval

Recommended by F & GP Committee:	16 th April 2024
Adopted by Town Council:	
To be reviewed no later than:	

1. Policy Aim

Billingham Town Council actively encourages and supports employees who wish to undertake voluntary work within Billingham. Volunteering is a great way for employees to gain or share their skills and experiences, meet new people and give something back to their local community. This policy outlines our support to employees undertaking voluntary work in working time.

2. Policy Scope

This policy applies to all staff once they have successfully completed their probationary period.

3. Benefits of Volunteering

Volunteering can provide benefits to individuals as well as to the organisation. The benefits of volunteering are that it:

- improves the public perception of the organisation;
- develops and strengthens partnerships with other organisations;
- allows employees to develop their skills and abilities;
- improves teamworking and communication;
- supports employees in making the transition from employment to retirement;
- improves employee motivation and morale;
- attracts new recruits and help retain existing employees.

4. Employer Support for Volunteering

- 4.1 Employees are entitled to apply for up to three days paid leave per annum, or pro rata for part time staff to undertake volunteering activities within Billingham. It must be taken in normal working time – time off in lieu for volunteering outside normal working hours will not be given.

If an employee wishes to undertake additional volunteering activities, or volunteer outside of Billingham, unpaid leave can be requested, or use of annual leave or flextime approved in line with normal arrangements.

The paid or unpaid leave of absence may be taken as a full day or blocks of at least one hour. The Town Council will not pay travel and subsistence costs.

- 4.2 An employee can use volunteer leave to pursue volunteering activities of their own choice within Billingham. Examples may include:

- Stockton Volunteering Website – many organisations post opportunities on Stockton Volunteering's website where you can apply online: <https://www.stocktonvolunteers.co.uk/>;
- Work for a local charity/foodbank;
- Provide skills to a VCSE (Voluntary Community Social Enterprise)

organisations – e.g. website design, bid writing, administration support;

- Carry out fund raising or support events;
- Help out in a local School or Library;
- Litter Picking or groundwork in a local park;
- Support NHS services;
- Holidays Are Fun Programme.

5. How to apply

5.1 Where an employee is volunteering for training and development purposes they must discuss and agree the need with the Town Clerk during their Performance and Development Review and included it in their Personal Development Plan. They must make arrangements with the voluntary group that they have chosen.

5.2 The Employee Volunteering Request Form must be completed by the employee and passed to the Town Clerk for approval (**see Appendix A**). Attached to the form must be copies of current insurance certificates for the organisation they will be volunteering for.

5.3 When considering sponsoring or promoting an application for volunteering the Town Clerk will consider the following factors.

- there is no conflict of interests;
- the council can accommodate the time implications of the activity (maximum up to 3 days/annum, pro rata for part-time staff);
- the individual will develop as a result of the activity;
- the activity will not bring the council into disrepute;
- the activity is appropriate for the individual concerned.

5.4 The decision of the Town Clerk will be final and will be based on a completed form and relevant insurance certificates.

6. Health and Safety

Whilst the Town Council is not responsible for any volunteering activity that employees undertake, the Town Clerk and employee should satisfy themselves that risks have been considered and accepted before an activity is undertaken. A risk assessment must be in place.

APPENDIX A

EMPLOYEE VOLUNTEERING REQUEST FORM

This form should be completed when making a request to volunteer under this policy. Time away from work must be agreed with the Town Clerk in advance; you should give as much notice as you can, preferably four weeks, in order to help you and the Town Clerk make any necessary arrangements for cover etc.

Name:	
Job title:	

Voluntary Organisation:	
-------------------------	--

Details of the request and activities to be undertaken: (to be completed by employee)
Please attach any available information you may have about the volunteering opportunity.

Time off required: (dates and number of hours requested) PAID/UNPAID LEAVE

I confirm that the above volunteering opportunity meets the criteria outlined within the council's Employee Volunteering Policy and is located within Billingham.

Signed:

Date:

Print Name:

When you have completed this section, pass the for to the Town Clerk who will advise you of the decision returning a copy of the completed form to you.

Town Clerk to complete: Decision AGREED/NOT AGREED (delete as appropriate)

If not agreed, please give the reason(s) for your decision:

Signed:
Print name:

Date:

DRAFT



Draft

**Treasury Management
Policy**

2024/25

1.0 INTRODUCTION

1.1 Treasury Management is defined by the CIPFA Treasury Management Code of Practice as:

“The management of the Councils cashflows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks”.

1.2 The Town Council is required to determine an annual Investment Strategy – its purpose is to ensure that:

- a) Any and all external borrowing and other long-term liabilities are within prudent and sustainable levels;
- b) Treasury Management decisions are taken in accordance with good professional practice.

1.3 The Council does not provide financial lending to individuals or organisations.

2.0 INVESTMENT STRATEGY

2.1 The Town Council will from time to time have surplus funds available. It is important that such funds are invested prudently with due regard to the Council Tax payers and to the priorities of security and liquidity of those investments. This means that the Council will aim to maximise the return on its investments, taking into account the need for the funds to be secure.

2.3 All of the Council's investments will be Specified Investments, which means that they will be:

- a) Made in sterling and any payments or repayments will also be in sterling;
- b) Short-term investments, not to exceed 12 months;
- c) Made with a body or an investment scheme which has been awarded a high credit rating.

2.4 A high credit rating will be defined as “A – High Credit Quality”

2.5 Credit ratings will be monitored regularly and if the rating falls, consideration of the appropriate action to be taken will be given at the next Council meeting.

2.6 In general terms, the Council will only invest in deposits with banks, building societies, The Public Sector Deposit Fund, local authorities or other public authorities. As a result of the uncertainty and unpredictability involved, the Council will not invest in the money market, stocks and shares.

- 2.7 The Clerk as Responsible Financial Officer (RFO), has delegated responsibility for the investment of surplus funds within the terms of this Strategy.
- 2.8 The Council acknowledges that borrowing money purely to invest, or to lend and make a return, is unlawful and this practice will not be followed.
- 2.9 Currently, the Town Council has 2 accounts with Lloyds Bank and 1 account with Natwest:
- i) Lloyds Bank – Treasurer Account
 - ii) Lloyds Bank – Business Bank Instant Account
 - iii) A Café Current Account

There is also £124,999 invested in the Public Sector Deposit Fund with Charities, Churches and Local Authorities (CCLA) which has same day withdrawal.

- 2.10 The level of balances and reserves to be held will be between:
- Minimum of 10% of Budgeted Expenditure
- Maximum of twice the level of Precept

3.0 EXTERNAL BORROWING

- 3.1 No borrowing approval is required for temporary loans or borrowing by way of an overdraft. However, in order to borrow to fund capital expenditure, approval must first be given by the Department for Communities and Local Government in the form of a Loan Sanction and supported by NALC.

4.0 CURRENT EXTERNAL BORROWING

The Town Council currently has no external borrowing and does not anticipate any for 2024/2025.