



GODALMING TOWN COUNCIL

FINANCIAL REGULATIONS

Adopted by Full Council on
~~31 March 2016~~ 30 March 2017

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These Financial Regulations are made under Standing Order 140 and were adopted by the Council at its Meeting held on ~~15-30 March 2017~~ January 2015.

1. General

- 1.1. These financial regulations govern the conduct of financial management by the Council and may only be amended or varied by resolution of the Council. Financial regulations are one of the Council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with Godalming Town Council Standing Orders and any individual financial regulations relating to contracts.
- 1.2. The Council is responsible in law for ensuring that its financial management is adequate and effective and that the Council has a sound system of internal control which facilitates the effective exercise of the Council's functions, including arrangements for the management of risk.
- 1.3. The Council's accounting control systems must include measures:
 - for the timely production of accounts;
 - that provide for the safe and efficient safeguarding of public money;
 - to prevent and detect inaccuracy and fraud; and
 - identifying the duties of officers.
- 1.4. These financial regulations demonstrate how the Council meets these responsibilities and requirements.
- 1.5. At least once a year, prior to approving the Annual Governance Statement, the Council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.6. A breach of these regulations by an employee is gross misconduct.
- 1.7. Members of Council are expected to follow the instructions within these regulations and not to encourage employees to breach them. Failure to follow instructions within these regulations brings the office of Councillor into disrepute.
- 1.8. The Town Clerk has been appointed as RFO for this Council and these regulations will apply accordingly.

- 1.9. The RFO;
- acts under the policy direction of the Council;
 - administers the Council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - determines on behalf of the Council its accounting records and accounting control systems;
 - ensures the accounting control systems are observed;
 - maintains the accounting records of the Council up to date in accordance with proper practices;
 - assists the Council to secure economy, efficiency and effectiveness in the use of its resources; and
 - produces financial management information as required by the Council.
- 1.10. The accounting records determined by the RFO shall be sufficient to show and explain the Council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the Council from time to time comply with the Accounts and Audit Regulations¹.
- 1.11. The accounting records determined by the RFO shall in particular contain:
- entries from day to day of all sums of money received and expended by the Council and the matters to which the income and expenditure or receipts and payments account relate;
 - a record of the assets and liabilities of the Council; and
 - wherever relevant, a record of the Council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.
- 1.12. The accounting control systems determined by the RFO shall include:
- procedures to ensure that the financial transactions of the Council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
 - procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
 - identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;

¹ Accounts and Audit (England) Regulations 2011/817

- procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the Council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
- measures to ensure that risk is properly managed.

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

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

shall be a matter for the Full Council only.

1.14. In addition the Council must:

- determine and keep under regular review the bank mandate for all Council bank accounts;
- approve any grant or a single commitment in excess of £50,000; and
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant committee in accordance with its terms of reference.

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

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

2. Accounting and Audit (Internal and External)

- 2.1. All accounting procedures and financial records of the Council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.
- 2.2. On a regular basis, at least once in each quarter, and at each financial year end, an officer other than the RFO shall be required to produce bank reconciliations (for all accounts). The RFO shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Audit Committee, evidenced by the signature of the Committee Chairman upon the reconciliations.
- 2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the Council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the Council within the timescales set by the Accounts and Audit Regulations.
- 2.4. The Council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the Council shall make available such documents and records as appear to the Council to be necessary for the purpose of the audit and shall, as directed by the Council, supply the RFO, internal auditor, or external auditor with such information and explanation as the Council considers necessary for that purpose.
- 2.5. The internal auditor shall be appointed annually by the Council and shall carry out the work in relation to internal controls required by the Council in accordance with proper practices. The appointment will be reviewed every seven years.
- 2.6. The internal auditor shall:
 - be competent and independent of the financial operations of the Council;
 - report to Council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
 - to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - have no involvement in the financial decision making, management or control of the Council.
- 2.7. Internal or external auditors may not under any circumstances:
 - perform any operational duties for the Council;
 - initiate or approve accounting transactions; or

- direct the activities of any Council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.
- 2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.
- 2.10. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

3. Annual Estimates (Budget) and Forward Planning

- 3.1. The RFO must each year, by no later than [the end of](#) December, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the Policy & Management Committee and the Council [no later than the end of January of the following year](#).
- 3.2. The Council shall consider annual budget proposals in relation to the Council's three year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.
- 3.3. The Council shall fix the precept (council tax requirement), and relevant basic amount of council tax to be levied for the ensuing financial year not later than by the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.
- 3.4. The approved annual budget shall form the basis of financial control for the ensuing year.

4. Budgetary Control and Authority to Spend

- 4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:
- the Council for all items over £50,000;
 - a duly delegated committee of the Council for items over £2,000; or
 - the Town Clerk, for any items below £2,000.

Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Town Clerk.

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

- 4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the Council, or duly delegated committee. During the budget year and with the approval of Council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').
- 4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.
- 4.4. The salary budgets are to be reviewed at least annually ~~in October~~ [as part of the budget preparation process](#) for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Town Clerk and the Chairman of Council or relevant committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.
- 4.5. In cases of extreme risk to the delivery of Council services, the Town Clerk may authorise revenue expenditure on behalf of the Council which in the Town Clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £1,000. The Town Clerk shall report such action to the Chairman of the Policy & Management Committee as soon as possible and to the Policy & Management Committee as soon as practicable thereafter.
- 4.6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the Council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.
- 4.7. All capital works shall be administered in accordance with the Council's standing orders and financial regulations relating to contracts.
- 4.8. The RFO shall regularly provide the Council with a statement of receipts and payments to date under each head of the budgets, comparing actual and projected

annual expenditure against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose “material” shall be in excess of 15% of the budget or 2% of the precept.

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

5. Banking Arrangements and Authorisation of Payments

- 5.1. The Council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the Council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for security and efficiency.
- 5.2. The RFO shall cause to be prepared a schedule of payments requiring authorisation made and, together with the relevant invoices, present the schedule to the Policy & Management Committee. The Committee shall review the schedule for compliance and, having satisfied itself, shall confirm by a resolution of the Committee that the payments made were appropriate. The approved schedule shall be signed by the Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.
- 5.3. All invoices for payment shall be verified and certified by the officer procuring the good/services to confirm that the work, goods or services to which each invoice relates has been received or carried out. All invoices for payment shall be checked by the officer arranging payment to confirm that the invoice represents expenditure previously approved by the Council and has not previously been paid.
- 5.4. The RFO shall ensure that all invoices are examined for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all properly verified and certified invoices submitted.

6. Instructions for the Making of Payments

- 6.1. The Council will make safe and efficient arrangements for the making of its payments.
- 6.2. The Town Clerk/RFO shall give instruction that each payment authorised in accordance with Regulation 5 above shall be made.
- 6.3. All payments shall be effected by cheque or other instructions to the Council's bankers, or otherwise, in accordance with a resolution of Council.
- 6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to Council or committee shall be signed by two members of Council. No Councillor should be a signatory to a transaction in which they have declared a disclosable pecuniary interest or in which they have any other interest.
- 6.5. To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil [or payments schedule](#) and the invoice or other voucher.
- 6.6. If thought appropriate by the Council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable direct debit provided that the instructions are signed by two members and any payments are reported to the Policy & Management Committee as made. The approval of the use of a variable direct debit shall be renewed by resolution of the Policy & Management Committee at least every two years.
- 6.7. If thought appropriate by the Council, payment for certain items (principally salaries) may be made by banker's standing order provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to the Policy & Management Committee as made. The approval of the use of a banker's standing order shall be renewed by resolution of the Policy & Management Committee at least every two years.
- 6.8. If thought appropriate by the Council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories are retained and any payments are reported to Policy & Management Committee as made. The approval of the use of BACS or CHAPS shall be renewed by resolution of the of the Policy & Management Committee at least every two years.
- 6.9. If thought appropriate by the Council payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment.
- 6.10. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the Council's records on that computer, a note shall be

made of the PIN and Passwords and shall be kept securely in the Council's strongroom in a sealed dated & timed envelope signed by two Councillors across the seal. This envelope may not be opened other than in the presence of two Councillors. After the envelope has been opened, in any circumstances, the PIN and/or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the Council or the Policy & Management Committee. This will not be required for a member's personal computer used only for remote authorisation of bank payments.

- 6.11. No employee or Councillor shall disclose any PIN or password, relevant to the working of the Council or its bank accounts, to any person not authorised in writing by the Council or the Policy & Management Committee.
- 6.12. Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and at a different location from the original data.
- 6.13. The Council, and any members using computers for the Council's financial business, shall ensure that anti-virus, anti-spyware and firewall, software with automatic updates, together with a high level of security, is used.
- 6.14. Where internet banking arrangements are made with any bank, an officer (not the Town Clerk or RFO) shall be appointed as the Service Administrator. The bank mandate approved by the Council shall identify a number of Councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly who and what approvals are needed for each type of payment.
- 6.15. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for Council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.
- 6.16. Changes to account details for suppliers, whether used for internet banking or not, may only be changed on written hard copy notification by the supplier, verified by a telephone call, and supported by hard copy authority for change signed by the Town Clerk or in her absence the Deputy Town Clerk. A programme of regular checks of standing data with suppliers will be followed.
- 6.17. The RFO may provide imprests to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement.
 - a) The RFO shall advance imprests up to a maximum of £500 for the purpose of defraying operational and other expenses to officers named by the Policy & Management Committee.

- b) The RFO shall maintain a petty cash float of a maximum of £250 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.
- c) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
- d) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to Council under 5.2 above.

7. Payment of Salaries

- 7.1. As an employer, the Council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by Council, or duly delegated committee.
- 7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available Council meeting, as set out in these regulations above.
- 7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the Policy & Management Committee (or Council if the matter affects the Town Clerk alone).
- 7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:
- a) by any Councillor who can demonstrate a need to know;
 - b) by the internal auditor;
 - c) by the external auditor; or
 - d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.
- 7.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.
- 7.6. An effective system of personal performance management should be maintained for all staff.
- 7.7. Any termination payments shall be supported by a clear business case and reported to the Council. Termination payments shall only be authorised by Council.
- 7.8. Before employing interim staff the Policy & Management Committee must consider a full business case.

8. Loans and Investments

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

9. Income

- 9.1. The collection of all sums due to the Council shall be the responsibility of and under the supervision of the RFO.
- 9.2. When raising an invoice an officer will deliver the top copy to the debtor, send one of the copies to the RFO and retain the second copy in their own records. If an invoice is voided all three copies should be kept in the officer's own records.
- 9.3. Each invoice pad shall be held securely by the officer to which it is issued and from time to time that officer may be called upon to account for each of the sequentially numbered invoices in the pad.
- 9.4. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the Council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the Council.
- 9.5. The Council will review all fees and charges at least annually, following a report of the Town Clerk.
- 9.6. Any sums found to be irrecoverable and any bad debts shall be reported to the Council and shall be written off in the year.
- 9.7. All sums received on behalf of the Council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the Council's bankers with such frequency as the RFO considers necessary.
- 9.8. The origin of each receipt shall be entered on the paying-in slip.
- 9.9. Personal cheques shall not be cashed out of money held on behalf of the Council.
- 9.10. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.
- 9.11. Where any significant sums of cash are regularly received by the Council, the RFO shall take such steps as are agreed by the Council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.

10. Orders for Work, Goods and Services

- 10.1. 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.
- 10.2. Order books shall be controlled by the RFO.
- 10.3. All members and officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any *de minimis* provisions in Regulation 11.1 below.
- 10.4. A member may not issue an official order or make any contract on behalf of the Council.
- 10.5. The RFO shall verify the lawful nature of any proposed purchase before the issue of any order.

11. Contracts

- 11.1. Procedures as to contracts are laid down as follows:
 - a. Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
 - i. for the supply of gas, electricity, water, sewerage and telephone services;
 - ii. for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;
 - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
 - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the Council;
 - v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Town Clerk and RFO shall act after consultation with the Chairman and Vice Chairman the Policy & Management Committee); and
 - vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.

- b. Where it is intended to enter into a contract exceeding £60,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Town Clerk shall invite tenders from at least three firms to be taken from the appropriate approved list.
- c. When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the Council.
- d. Such invitation to tender shall state the general nature of the intended contract and the Town Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Town Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.
- e. All sealed tenders shall be opened at the same time on the prescribed date by the Town Clerk in the presence of at least one member of Council.
- f. If less than three tenders are received for contracts above £60,000 or if all the tenders are identical the Council may make such arrangements as it thinks fit for procuring the goods or materials or executing the works.
- g. Any invitation to tender issued under this regulation shall be subject to Standing Order 142 and shall refer to the terms of the Bribery Act 2010.
- h. When it is to enter into a contract of less than £60,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Town Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £5,000 and above £1,000 the Town Clerk or RFO shall obtain 2 estimates. Otherwise, Regulation 10 (3) above shall apply.
- i. The Council shall not be obliged to accept the lowest or any tender, quote or estimate.
- j. Should it occur that the Council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the Council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision making process was being undertaken.
- k. The European Union Procurement Directive shall apply and the terms of the Public Contracts Regulations 2006 and the Utilities Contracts Regulations 2006 including thresholds shall be followed.

12. Payments Under Contracts for Building or Other Construction Works

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

13. Assets, Properties and Estates

- 13.1. The Town Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the Council. The RFO shall ensure a record is maintained of all properties held by the Council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.
- 13.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the Council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £250.
- 13.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the Council, together with any other consents required by law, In each case a report in writing shall be provided to 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).
- 13.4. No real property (interests in land) shall be purchased or acquired without the authority of the Full Council. In each case a report in writing shall be provided to Council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

- 13.5. Subject only to the limit set in Reg. [4413.2](#) above, no tangible moveable property shall be purchased or acquired without the authority of the full Council. In each case a report in writing shall be provided to Council with a full business case.
- 13.6. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

14. Insurance

- 14.1. Following the annual risk assessment (per Financial Regulation [4715](#)), the RFO shall effect all insurances and negotiate all claims on the Council's insurers.
- 14.2. The Town Clerk shall ensure that all new risks, properties or vehicles which require to be insured or any alterations affecting existing insurances is effected immediately.
- 14.3. The RFO shall keep a record of all insurances effected by the Council and the property and risks covered thereby and annually review it.
- 14.4. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to Council at the next available meeting.
- 14.5. All appropriate members and employees of the Council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined [annually] by the Council, or duly delegated committee.

15. Risk Management

- 15.1. The Council is responsible for putting in place arrangements for the management of risk. The Town Clerk shall cause to be prepared, for approval by the Council, risk management policy statements in respect of all activities of the Council. Risk policy statements and consequential risk management arrangements shall be reviewed by the Council at least annually.
- 15.2. When considering any new activity, the Town Clerk shall cause to be prepared a draft risk assessment including risk management proposals for consideration and adoption by the Council.

16. Suspension and Revision of Financial Regulations

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

Major Risk Area: Environment 2017

An environmental risk assessment assesses the likelihood of Godalming Town Council causing harm to the environment.

Risk (What could happen)	Impact	Scenario (How it could happen)	Likely	Control Measure	Status Who/When
<p>Lack of awareness of the Environment as it is constantly changing.</p> <p>Not taking account of the tasks that can be adopted Eg: Recycling</p> <p>Correct Disposal of Hazardous materials including Asbestos</p> <p>Using Environmentally Friendly goods</p> <p>Electricity/gas</p>	<p>M</p>	<p>Environmental issues are integral to most areas of our business and therefore there may be something unforeseen that occurs.</p> <p>Not recycling or sorting rubbish</p> <p>Inadequate disposal of Asbestos</p> <p>Eradication of Japanese Knotweed at Wilfrid Noyce Centre</p> <p>Not purchasing Fair trade goods or articles that could be used/disposed of in an environmentally friendly way.</p> <p>Energy is being wasted.</p>	<p>L</p>	<p>To keep up to date with environmental changes and encourage good practice and an awareness of the environment.</p> <p>There is a separate container for all paper waste which is emptied by the Facilities Manager on a regular basis.</p> <p>Glass bottles are also recycled as required.</p> <p>All buildings checked for Asbestos and disposed of in an appropriate way. Recent asbestos found in Wilfrid Noyce Centre – specialists contracted for safe removal and disposal.</p> <p>Contracted specialists to identify, eradicate and safely dispose of.</p> <p>Fair Trade Policy Agreement for Tea and coffee etc for use by the organisation adopted 17 November 2011.</p> <p>Ensuring that in all centres there are controls/timers on the gas and</p>	<p>Report any occurrences that are likely to be an issue to TC, Committees or Chairman so that everyone is aware of the problem in order that suitable/ appropriate action may be taken.</p> <p>Completed as part of refurbishment project.</p> <p>To be completed prior to commencing building of store room 6.</p>

Risk (What could happen)	Impact	Scenario (How it could happen)	Likely	Control Measure	Status Who/When
Electric Bulbs		Not using long-life bulbs.		<p>electricity to ensure that buildings are heated but energy isn't being wasted.</p> <p>Using energy efficient bulbs.</p> <p>WNC installed energy and smart lights as part of its refurbishment. The Council considered the use of solar panels as a sustainable energy source but concluded that disposal at the end of its useful life was more damaging to the environment than the potential savings gained.</p> <p>BWP lighting needs to be updated as and when budget funds become available.</p>	

Major Risk Area: Health & Safety
 That an accident/incident occurs that demonstrates that the Town Council has breached Health & Safety legislation or has in some other respect been negligent.
 (note that this analysis of risk is difference from risk assessments undertaken in fulfilment of Health & Safety legislation)

Risk (What could happen)	Impact	Scenario (How it could happen)	Likely	Control Measure	Action Who/When
<p>That the breach is so significant that a death or serious injury arises and that the Council and/or one of its officers faces prosecution (in the worst case for Corporate Manslaughter)</p>	<p>H</p>	<p>Numerous scenarios– but likely to involve fire or failure of part of premises or equipment therein. Or, trip/fall, toppled memorial, or collapsed grave in a cemetery. Or, road traffic accident on a parade. Or, assault on member of staff while lone-working</p>	<p>L</p>	<ul style="list-style-type: none"> • Have and, regularly review a Health & Safety Policy Statement and supporting Policies – including lone-working policy • Risk Assessments for all events and activities and action taken as a result of risk assessments • Regular review of Risk Assessments and action taken • Consider whether there is anything that we do not have a risk assessment for that we should have • Regular and documented inspection region (i.e. checklist of questions e.g. are fire exits clear, does fire alarm, emergency lighting work etc.) • Regular and specific training for staff • Training for Members • Undertake regular condition surveys of buildings and all statutory tests • Use reputable and qualified contractors and ensure they provide relevant certification for electrical and gas work. 	<p>Review of Health & Safety Policies –to be undertaken by Staffing sub committee and then P&M as most relate to staff.</p> <p>Fire Safety Risk Assessments (WNC Interim Fire Risk Assessment attached)</p> <p>Review of training needs for staff via annual Appraisal scheme and - Town Clerk to assess on the commencement of new staff.</p>

Risk (What could happen)	Impact	Scenario (How it could happen)	Likely	Control Measure	Action Who/When
				<ul style="list-style-type: none"> Obtain Contractor's safety plan for longer contracts Maintain adequate insurance 	
That an injury (or damage to property) occurs on our premises or at one of our events that results in a claim against the Council alleging our negligence. And, that claim cannot adequately be defended.	M		L	<ul style="list-style-type: none"> As above 	Make sure safety plan is in place for each of the properties and that they are updated regularly. Report any obvious gaps that cannot be rectified due to resources etc to Chairmen or committee asap so that remedial action may be taken.
That the injury referred to above is caused to a member of staff and arises over a prolonged period of time.	M	Injury may be physical (eg repetitive strain injury) or psychological (eg work-related stress)	L/M	<ul style="list-style-type: none"> Regular workstation and work place risk assessments – with specific review each time something changes Members' Health & Safety Training 	Town Clerk to arrange training sessions in new financial year (2017/18) for staff on: <ul style="list-style-type: none"> Workstation assessments Manual handling Financial Administrator received Fire Warden training in 2016, so all full time staff have had fire safety training. Health & Safety

Risk (What could happen)	Impact	Scenario (How it could happen)	Likely	Control Measure	Action Who/When
					Training for Members to be arranged as part of the above by the Town Clerk
That a death, serious injury or near miss occurs in circumstances that would not necessarily lead to a prosecution but that it is not reported properly under RIDDOR	H	Ignorance of the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 1995 (RIDDOR), leading to an omission or delay in reporting an incident. Likely to occur if an accident happens when a member of Town Council staff is not present e.g. on our premises during a hiring or at a council organised event where no staff present. Note likelihood of an incident needing a RIDDOR report is very low; likelihood of a failure to make such a report in a timely manner is higher.	L	<ul style="list-style-type: none"> Clarity in all hire agreements about the need to report any incident arising during a hire All hirers need to have GTC contact details so that they can report an incident. Staff and Members' Health & Safety Training 	<p>Training needs reviewed after staff Appraisals and when new staff are appointed - Town Clerk to review on an annual basis.</p> <p>Health & Safety Training for Members Town Clerk to arrange.</p>
That an injury occurs on our premises (not as the result of a failure of ours) but a claim against the Council arises because of the inadequacy of the hirer's insurance.	M	That a user of our premises has inadequate public or employers' liability insurance.	L	<ul style="list-style-type: none"> Ensure insurance certificates of all users are checked and copies kept Ensure that all officers are advised that there is a process for accidents. That there is an accident log for all incidents regardless of how minor they may be. This should be completed and forwarded to TC to be retained in a locked drawer. 	GTC require regular users to indemnify GTC against claims made by their customers. Some do this via holding their own Public Liability insurance but some assess the risk as low and do not. WNC regular users were reminded of requirement to

Risk (What could happen)	Impact	Scenario (How it could happen)	Likely	Control Measure	Action Who/When
					<p>indemnify in June 2016. BWP regular users were contacted in January 2017. No issues have been identified.</p> <p>Hire Agreements (where the requirement for Indemnity resides) are to be reviewed for all centres and reissued by the end of June 2017).</p>



TOTAL FIRE SAFETY
MANAGEMENT



Pre-Occupation Fire Safety Consultation Report

Wilfrid Noyce Community Centre

Tuesday, 26 January 2016

OVERVIEW:

Pyrotec were consulted to provide a pre-occupation survey of the above property on behalf of Godalming Town Council. The site was visited on December 14th 2015. The building was not completed and it is noted that a FULL fire risk assessment will be required upon final completion in accordance with the Regulatory Reform Order 2005

The building is not going to be staffed.

CONSTRUCTION:

Although the building has gone through extensive refurbishment, parts of the structure retains elements of the original build. The building is constructed of a wooden framed roof, and has a mixture of composite concrete and brick outer walls. The internal partitioning is mainly stud work with Gyproc plaster board.

INTERNAL DOORS:

All of the doors are to be new FD30/FD30S fire doors.

FIRE DETECTION AND ALARM SYSTEM:

The building appears to be fitted with a category L2+M fire detection and alarm system throughout. This will incorporate flashing beacons/sounders within the toilets and main hall area. Fire detection is also included in the plant rooms and roof space. The system should be confirmed to be certified upon completion, in accordance with model certificate BS5839 part 1:2013, annex G.

EMERGENCY LIGHTING:

Emergency lighting is to be provided throughout in accordance with BS5266 part 1. This includes lighting to the rear of the building externally and within the plant rooms.

FIRE STOPPING:

All gaps and holes made for the passing of cables and pipes must be ensured to be fully fire stopped. All electrical switch equipment should be enclosed within a 30 minute fire resisting cupboard or cabinet.

AUTOMATED FIRE SYSTEMS/DEVICES:

The kitchen serving hatch is to be fitted with an automatic fire curtain, which will activate and close upon the triggering of the fire alarm system.

The main central heating plant equipment is also interfaced to cause shutdown upon the activation of the fire alarm system.

FIRE EXTINGUISHERS:

Fire extinguishers are to be provided throughout. All equipment should be manufactured to BSEN3 and be installed in accordance with BS5306 part 8. All equipment must be serviced by a competent person in accordance with BS5306 part 3.

SIGNAGE:

Directional and non directional fire safety signage to be provided throughout in accordance with BS EN ISO 7010 standards.

FURNITURE AND FURNISHINGS:

All furniture and furnishing are to be compliant with the 'Furniture and Furnishings (Fire Safety) Regulations 1988/1989, 1993 and 2010.

MANAGEMENT & GENERAL HOUSEKEEPING:

All fire escape route and fire exits must remain completely clear of any storage or obstruction at all times.

Storage of readily flammable material within the roof space should be avoided.

CAPACITY:

HALL 1

Dimensions = approx 224m² / 0.5 = 440 persons (standing) or 220 persons seated*

HALL2

Dimensions = approx 46m² / 0.5 = 46 persons (standing) or 46 persons seated*

*depending on the layout of the seating etc.

The maximum capacity for the entire building is going to be set to 250 which should be more than acceptable.

Various layout plans are to be developed and issued to hirers of the premises for different purpose (weddings, exhibitions etc).

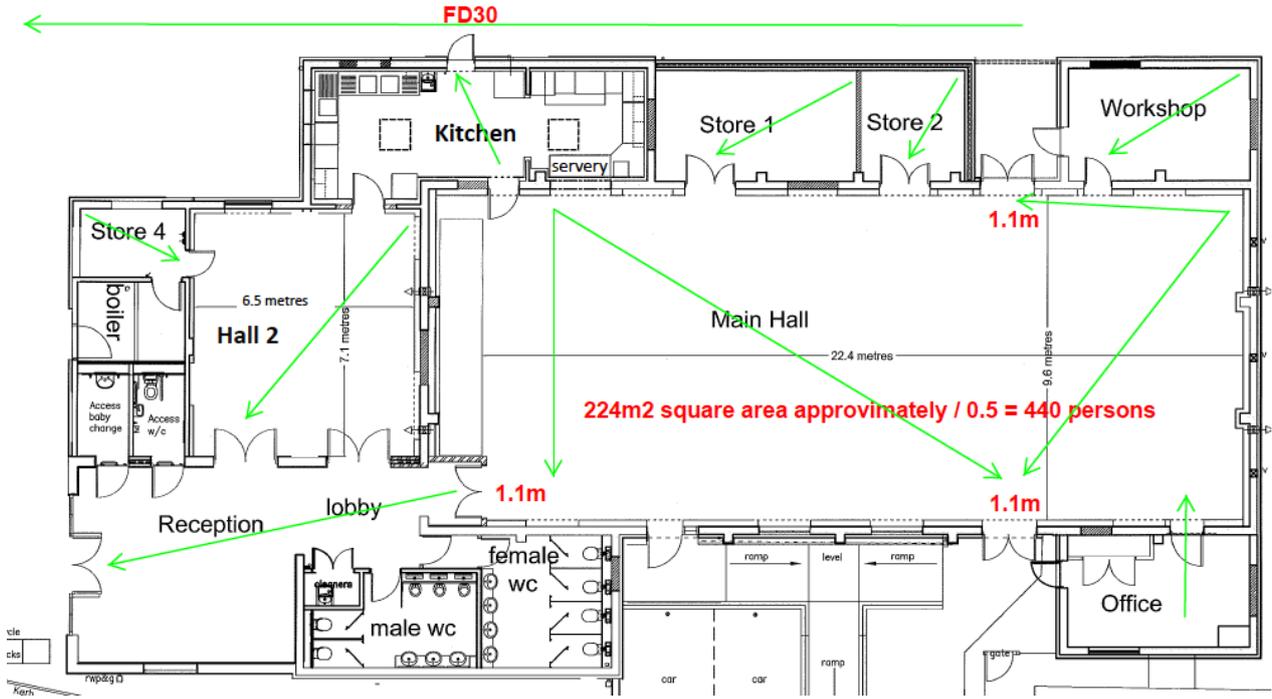
MAINTENANCE:

All fire safety systems and equipment must be placed on service contract with a third party accredited contractor in order to comply with article 17 of the Regulatory Reform Order 2005. All testing and maintenance should be recorded in a suitable fire log book which should be kept on site.

PHOTOS:



PREMISES LAYOUT AS PER PLAN AND FIRE EXIT ROUTES.



Major Risk Area: Legal 2017

That the Council (and/or its officers, volunteers or Members) does something it does not have the power to do – i.e. something that is “ultra vires”. Or, by action or by omission, breaches the law.

Risk (What could happen)	Impact	Scenario (How it could happen)	Likely	Control Measure	Action Who/When
The Council fails to conduct its affairs and meetings in accordance with local government law.	M	Meetings not conducted in accordance with Standing Orders. Pressure from Members to change the way in which meetings are conducted and to draft changes to Standing Orders to effect those changes meaning that the resulting Standing Orders are not in accordance with the law	L	<ul style="list-style-type: none"> • Maintain properly drafted Standing Orders (drafted in accordance with the law and reviewed at least annually) and follow them • Either use Standing Orders as drafted by NALC; or • Use a third party to check significant variances from NALC Standing Orders to verify compliance with the law 	Reviewed Standing Orders Jan 2017 Reviewed Financial Regulations Mar 2016
That the Council and/or its officers miss a change in legislation that impacts on the Council.	H	The Council is a small organisation which can do only the things the law says it can – i.e. it must be “intra vires” and which must be compliant with a huge raft of legislation (including employment law, Health & Safety legislation, burial laws, freedom of information requirements and specific local government acts). A small staff group and heavy workloads mean that there is always a risk of a legislative change being missed – particularly if it is not picked up by other bodies (e.g. NALC ⁱ or SCAPTC ⁱⁱ) and GTC informed.	L	<ul style="list-style-type: none"> • Employ competent Clerk & other officers • Members’ & officers’ training and networking opportunities • Subscribe (as a organisation or as individual employees) to relevant support organisations (NALCⁱ, SCAPTCⁱⁱ, ICCMⁱⁱⁱ, SLCC^{iv} & CIPFA^v) • Purchase/subscribe to relevant publications (mainly journals of the above organisations) and purchase up to date texts as revised • Evidence awareness of legislative changes to Audit Sub-Committee and P&M Committee or Joint Burial 	Acknowledge that we have made endeavours to stay abreast of current legislation by reporting changes to committee when they occur. Insurance is reviewed on an annual basis to ensure it covers risk of failure (last reviewed 21 February 2017).

Risk (What could happen)	Impact	Scenario (How it could happen)	Likely	Control Measure	Action Who/When
		Council or officers don't know what they don't know – have to live with some risk of missing a legislative change.		Committee and reporting to the relevant committee when they occur. <ul style="list-style-type: none"> Maintain adequate insurance 	
That the Council knows that the law has changed but does not have the resources to react to that change.	M	Lack of staffing capacity and/or financial resources to implement the changes required.	L	<ul style="list-style-type: none"> Risk assessment regime that covers legislative changes and assesses the risk to the Council of non-compliance Maintain significant reserves so that the costs of implementing unforeseen (& therefore unbudgeted) legislative changes may be met if non-compliance puts the Council at risk 	Make such risk assessment part of annual report on legislative changes – see above. Inform Chairman or relevant committee that the law has changed and discuss the relevant action to be taken.
<p>That the Council is badly advised as to what the law is and therefore breaches the law.</p> <p><i>That the Council is badly advised as to what the law is and therefore breaches the law. (contd)</i></p>	L	<p>The Clerk or other officer (or independent adviser) offers inaccurate advice</p> <p><i>The Clerk or other officer (or adviser) offers inaccurate advice. (contd)</i></p>	L	<ul style="list-style-type: none"> Employ competent Clerk & other officers Members' & officers' training and networking opportunities Subscribe (as an organisation or as individual employees) to relevant support organisations (NALC, SCAPTC, ICCM, SLCC & CIPFA) Provide independent Member access to SCAPTC & NALC advice by: <ol style="list-style-type: none"> Appointing a Member to SCAPTC & Giving all Members full access to the SCAPTC website. Purchase/subscribe to relevant publications (mainly 	<p>Town Clerk to support Members in identifying their general training needs. To be reviewed annually. Review Members Training to assess what training may be required.</p> <p>Town Clerk circulated login details for the SCAPTC website to all Members for competent and independent advice.</p>

Risk (What could happen)	Impact	Scenario (How it could happen)	Likely	Control Measure	Action Who/When
				journals of the above organisations) and purchase up to date texts as revised <ul style="list-style-type: none"> • Retain access to competent legal advice and allow/require officers to seek advice as appropriate • Maintain adequate budgets for subscriptions/publications and for professional fees and significant reserves. • Include reference to relevant legislation in all reports to the Council and its Committees. • Maintain adequate insurance • Seek independent relevant advice subject to budget. 	Insurance is reviewed on an annual basis to ensure it covers risk of failure (last reviewed 21 February 2017).
That the Council is properly advised as to what the law is but decides not to act on that advice.	M		L	<ul style="list-style-type: none"> • All relevant advice offered by officers and independent advisors to be properly minuted. 	All decisions of Members are properly minuted.
That an individual councillor or officer purporting to act for the Councils acts illegally	M		M	<ul style="list-style-type: none"> • Ensure Councillors undertake appropriate training. • Maintain up to date Standing Orders that are clear about delegation to officers 	General Power of Competence adopted by Full Council 15 May 2015 (min 15-15 refers)

ⁱ National Association of Local Councils (Council subscribes)

ⁱⁱ Surrey County Association of Parish & Town Councils (Council subscribes)

ⁱⁱⁱ Institute of Cemeteries & Crematorium Management (JBC subscribes)

^{iv} Society of Local Council Clerks (Town Clerk subscribes – funded by Council)

^v Chartered Institute of Public Finance & Accountancy (Town Clerk & RFO subscribe – funded by Council)

Major Risk Area: Physical Security 2017

Physical security measures aim to either prevent a direct assault on our premises or reduce the potential damage and injuries that can be inflicted should an assault occur

Risk (What could happen)	Impact	Scenario (How it could happen)	Likely	Control Measure	Status Who/When
Break-in or unauthorised entry to Town Council premises	M	Criminal/malicious activity	M	<ul style="list-style-type: none"> • Alarm systems where appropriate • Good quality locks on all doors • Good control of keys • Introduced Slave and Master key system • Controlled entry system whereby visitors buzz to be let into main office • Maintain Business Continuity Plan to minimise impact of damage to computer & paper systems • Adequate insurance • Maintain the fabric of our buildings to ensure the effectiveness of security measures 	<p>Slave and master key system so that security is maintained and keys cannot be copied but allow officers a skeleton key for all properties.</p> <p>JBC consecrated plot register has been transferred to computer and a non-tear paper record for everyday office use. Unconsecrated records still to be updated when budget approval is available.</p> <p>Facilities Manager to conduct regular inspection of all premises to identify any maintenance issues and take appropriate action to rectify any deficiencies identified</p>

Assault on Member of Staff or Councillor	M	Criminal/malicious activity	L	<ul style="list-style-type: none"> • Maintain lone-working policy and ensure staff are aware of it and follow its guidance • Include Councillors within lone-working policy if on GTC business • Controlled entry system whereby visitors buzz to be let into main office 	Lone Working Policy adopted November 2013 and on Staffing Sub-Committee work programme for regular review.
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Councillor Purkiss recommends that our web host provider do a restore from back up to ensure that the back-up is useable and the process works.

Major Risk Area: Reputation 2017

The potential that negative publicity regarding Godalming Town Council’s organisational practices, whether true or not, will cause a decline in the customer base, costly litigation or revenue reductions.

Risk (What could happen)	Impact	Scenario (How it could happen)	Likely	Control Measure	Status Who/When
Failure in some area of the Council’s activity – by act of negligence or omission – that generates negative publicity	H	Numerous scenarios which could include failure to dig a grave; double booking of a community building;	L	<ul style="list-style-type: none"> • Competent staff • Good recruitment processes • Appraisal system • Induction & training of staff • Good office systems and clarity about who is responsible for what • Effective press strategy • Disciplinary procedures • Good contract management 	Town Clerk & Deputy Town Clerk – ongoing
Inaccurate information generates the perception that the Council has failed in circumstances that generates negative publicity	M	<p>Numerous scenarios which could include a failure by a third party eg Go Godalming or the Chamber of Commerce where public perception cannot distinguish between the third party & the Town Council</p> <p>Particular risk associated with social media</p>	M	<ul style="list-style-type: none"> • Clarify relationships & partnership working • Good press strategy • Good working relationship with local journalists • Monitoring of social media & IT Code of Conduct 	<p>Live with some risk as part of the nature of our loose affiliations with partner organisations?</p> <p>Town Clerk to monitor social media (needs to be reviewed).</p> <p>Staffing Sub Committee to develop Social Media Policy. Factual inaccuracies to be corrected as and when encountered.</p>

Risk (What could happen)	Impact	Scenario (How it could happen)	Likely	Control Measure	Status Who/When
An individual Councillor presumes to act or speak for the Council in contravention of Council policy and says something controversial	M	Numerous scenarios ranging from an unguarded remark by a Councillor to a malicious attempt to bring the Council into disrepute.	L	<ul style="list-style-type: none"> • Clarity of Members understanding of respective roles and management processes • Induction & training of Members • Effective press strategy • Code of Conduct • Monitoring Officer • 2015 Guidance on the role of the Council's representatives on external bodies 	Town Clerk responsible for Members' training and induction
A member of staff while acting or speaking for the Council does so in contravention of Council policy and says something controversial	M	Numerous scenarios ranging from an unguarded remark by a member of staff to a malicious attempt to bring the Council into disrepute. Use of social increases the risk	L	<ul style="list-style-type: none"> • Competent staff • Good recruitment processes • Appraisal system • Induction & training of staff • Good office systems and clarity about who is responsible for what • Effective press strategy • Disciplinary procedures • IT Code of Conduct 	Town Clerk responsible for staff training and induction.

GODALMING TOWN COUNCIL

Disclosure by a Member¹ of a disclosable pecuniary interest or a non-pecuniary interest in a matter under consideration at a meeting (S.31 (4) Localism Act 2011 and the adopted Godalming Members' Code of Conduct).

As required by the Localism Act 2011 and the adopted Godalming Members' Code of Conduct, **I HEREBY DISCLOSE**, for the information of the authority that I have [a disclosable pecuniary interest]² [a non-pecuniary interest]³ in the following matter:-

COMMITTEE:

DATE:

NAME OF COUNCILLOR: _____

Please use the form below to state in which agenda items you have an interest.

Agenda No.	Subject	Disclosable Pecuniary Interest	Non-Pecuniary Interest	Reason

Signed _____

Dated _____

¹ "Member" includes co-opted member, member of a committee, joint committee or sub-committee

² A disclosable pecuniary interest is defined by the Relevant Authorities (Disclosable Pecuniary Interests) regulations 2012/1464 and relate to employment, office, trade, profession or vocation, sponsorship, contracts, beneficial interests in land, licences to occupy land, corporate tenancies and securities

³ A non-pecuniary interest is defined by Section 5 (4) of the Godalming Members' Code of Conduct.