e. Process in respect of grant applications;

Response:

The grant application was made to the Clerk by the Village Hall Trustees (Letter submitted to the Clerk June 1st 2023) and council discussed the request in council after it was placed on the agenda, it was considered insufficient in detail but was not rejected as the ethos of the application was in line with the intensions of the Grant Policy, (Grant policy in place as of June 2023)

The group was asked for more information by the clerk (Meeting Minutes, June 8th 2023 – item 8) and an additional meeting was held to address the application as it was time dependant.

The vote was recorded: (Meeting Minutes, 13 June 2023 - item 6)

The following meeting minutes were unanimously agreed. (Meeting Minutes 13 July 2023 – item 6

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Supporting documents:

Letter submitted to the Clerk June 1st, 2023

Spooner Row, Suton & Wattlefield Village Hall Association

Registered Charity
No. 304070

Dear Community Council,

As you are aware, the village hall requires funds to enable us to refurbish our kitchen. We plan to commence the first week in June.

We have been discussing our funding needs with South Norfolk and met with Joel Pailes, who is the Community Infrastructure Officer have been advised that, as we have secured S106 funding from James Alston we should approach our community council in the first instance for any additional funding that we require, as the council has

The advice we have been given is that we should ask you, the community council, to match the funding available from James Alston.

The amount we have from the S106 allocation is £15, 255.
The quote which we have accepted is for £ 31,000 which will cover getting our kitchen in place but there will be additional costs associated with white goods which have been costed at £3,000.

We would like to ask for £18,255 to enable the hall to be used by the community to enable us to increase our revenue, by being more competitive with other village halls in the area.

With Kind Regards

Andy Browne
Chairman

Grant policy in place as of June 2023

Spooner Row, Suton & Wattlefield
Community Council
Where community matters

Grant Policy

Spooner Row Community Council will consider applications for funding from groups that can demonstrate 'local village interest'.

Eligibility

The following criteria must be met for a group to be considered for a grant:

- The group must be a charity, voluntary or community organisation
- The group must be able to demonstrate that any funding from the Community Council will benefit the residents of Spooner Row, Suton or Wattlefield
- The group must be able to demonstrate that there is a 'need' for the funding
- The group must be formally constituted and have a management committee

No grants can be made to individuals.

Scope of Grants

Applications will be considered for the following purposes:

- For purchasing equipment either in part or in full
- For funding of transport that will enable group members to participate in a group trip or outing regardless of their incomes
- For training activities or to purchase the expertise of an outside trainer or facilitator
- For activities that raise the profile of the group
- For running costs of a viable group that is experiencing a period of hardship
- For hosting special events or celebrations
- For the provision of recreational facilities

Conditions

- Multiple applications within a 12-month period will not normally be considered
- Prior approval of the Community Council is required for any change of purpose of the grant. The Community Council reserves the right to reclaim any grant not being used for the purpose specified in the application
- All awards must be properly accounted for and evidence of expenditure should be supplied as requested. If the Community Council is not satisfied with the arrangements, they reserve the right to request a refund of monies awarded

Application Process

Applications should be made by completing the Funding Application Form available from the Clerk or on the website. For established organisations, a copy of the latest set of annual accounts and balance sheet will be required. For new organisations, evidence of a planned budget will be required. Applicants will be informed of the meeting at which their application will be considered and will be invited to attend. Applicants will be notified of the decision made following that meeting.

Promotion

The Community Council will ask for recognition from successful groups in the form of promotion of the Community Council in newsletters or any press releases. The Community Council will also recognise successful groups in its own reports to residents.

8. Grant request from the Village Hall for the Kitchen. – DC

Councillor Robert Foster raised the following concerns that the request for monies did not meet the grant policy.
It was confirmed that there was no form.

Andy Brown, Chair of the Village Hall Committee confirmed that the Chair of the Village Hall Committee was asked to attend by the Clerk.

The chair read out the criteria for the funding.
Councillor Foster checked that the Coronation funding request was withdrawn, that funding request was rejected due to it being a retrospective application and did not fulfil the grant criteria so was not considered. The Chair confirmed that the Coronation funding request has been withdrawn.

The Village Hall Chair, Mr Browne explained he had met with an officer from South Norfolk Council, who had instructed the Village Hall Committee to approach this Council for funding.

The secretary of the village hall explained that the hall is the primary facility for the village, and it was requesting funding that had been accrued by the Community Council for the benefit of the community and distributed a copy of the quote and a simple income and expenditure for the current and previous 2 years.

The kitchen quote from 2020 was around £60,000, the preferred supplier is now £31,920. The allocated s106 monies are £15,255, the request is for £18,255, which is the remaining balance and white goods at £3,000. The Village Hall current bank balance is around £29,000. The application was supported with a summary of the accounts, demonstrating running costs of around £10,000 per year, the VHC wish to hold 2 years of running costs in reserve. Without the kitchen the amount of rental income is limited. The new kitchen and toilets will make the hall more appealing to renters and make the Village Hall more profitable and thus help to pay for the ongoing repairs to the building to benefit the whole community. The walls need substantial work and the building installation of solar power.

Councillor Robert Foster stated that the project has merit however he was uncomfortable with the level of funding. He asked if there was a

[redacted]

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Joel Pailes had not included the new SNDC grants available and forwarded the group just to the Community Council.

Councillor Sue Hewitson recalled that when Joel Pailes met with the Village Hall Committee (VHC) in the Village Hall he commended the VHC for their work in establishing a working village hall and maintaining the building.

The advice to the VHC from Joel Pailes, was clarified that, for this project, the Community Council should be the first port of call for grant funding. Joel Pailes said that there had to be a very good reason why the Community Council rejects this grant given its reserve of CiL money.

Joel Pailes identified grant sources with the VHC to help with maintenance and with the other potential future projects, which are not yet to being worked on (wall repair and solar) but were also identified. The VHC were directed to grants other than the Community Council.

A member of the public stressed that this is a community project asking for funding from the community via the community council.

Councillor Robert Foster stated he would be open to a grant, but not at the full amount requested.

Councillor John Morton stated that he recognised that there was funding needed to support the village hall – however wanted to understand that the need considering funding for smaller projects within council were facing issue.
Councillor John Morton felt a contribution from the Community Council was needed and should support the Village Hall to a degree, and wished to understand that it was value for money for the community. He did not feel that he understands the funding and was aware that £18,000 could do a lot within the community and fully funding the project was his reason for questioning the level of support.

A member of the VHC added that the Village Hall is a well-used community asset. It used nearly every day by members of the community, it also puts on events for the community which are being curtailed by the restricted facilities and the kitchen will mean that there will be an increase in revenue for the hall. The VHC feels that the reserves are good governance and previous emergency repairs to the building (the floor collapse) have wiped out any reserves. The original kitchen plans were £60,000 and this scaled back plan will be added to in time as income allows. The VHC is entirely run on a

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	voluntary basis. There had been previous grants from other sources and covid support. There have been no grants given by the Community Council to date. It was agreed that the Chair will call an Extraordinary Meeting to resolve this request at the earliest possible date. As the resolution of this grant process is urgent as our Grant Policy implies that a grant should be applied for prior to work starting. The builder is about to start and given that 2 of the 4 voting members have declared an interest (and not previously submitted a written request for dispensation to the clerk) it was agreed to meet again at the soonest possible time when a 3rd Councillor was available. The Clerk noted that she had been informed of a casual vacancy by electoral services and co-option was now possible. 3 Members of the public left at this time.

Meeting Minutes, June 13th, 2023

6.	To consider and resolve the grant application for funding of the Village Hall Kitchen.
	The chair invited each councillor to express their views to the grant application. Councillor Mal Andrews accepted that the village hall is lacking in a kitchen since the toilet refurbishment. He was happy for council to match the s106 (James Alston) funding but felt uncomfortable about the £3K for white goods. Councillor John Morton said his position was similar to Councillor Mal Andrews and felt there was a need, and the Village Hall serviced the community. Whilst the kitchen was needed, he suggested that it was fair and reasonable to ask the Village Hall Committee to look for alternative funding for the white goods. Councillor Nicola Skey re-stated the Village Hall was in desperate need for a kitchen and that this grant would serve the community and open the use of the hall to more functions aligning it with other local halls. It was recognised that £15,000 was a lot of money, the additional £3,000 for white goods is also required and hoped that until the white goods were installed, they would be able raise rent as a function hall. There was a need to start the project. Councillor Karl Chapman recognises that the grant is for the benefit of the community and there is a real need for a kitchen, adding that £18,000 is a lot of money and suggests that £15k of

match funding will generate a lot of benefit for the community, and allow the Hall to generate further funding for itself.

Councillor Robert Foster was in agreement with other councillors and happy to agree to a match funding (£15K) and but refers the committee back to Broadland and South Norfolk District Council or other grants or sources for the additional funds. Councillor Robert Foster respects the requirement for the Village Hall to keep 2 years (£20K) of fund in reserve. Councillor Robert Foster spoke at length to Joel Piales on Friday June 9th about the s106 Village Hall funding in place.

Councillor Foster requested for a formal, written withdrawal of Coronation Funding and asked for this to be minuted. Councillor Mal Andrews reminded Councillor Foster that the Coronation request was withdrawal was already minuted. Councillor Robert Foster responded that he wished to create an audit trail.

Councillor Sue Hewitson summarised that there was a consensus for match funding of the s105 monies at £15,000.

Councillor Sue Hewitson proposed that the Community Council a grant of £15,000 to the Village Hall.

Proposed SH, Seconded MA, unanimously agreed.

Members of the village hall committee who were observing expressed their thanks for the grant and the difference it will make to the Hall.

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Thursday 13 July 2023 at 19:30, Spooner Row Village Hall
Meeting of the Council.

Present:	Councillor Sue Hewitson	SH	Chair.
	Councillor John Morton	JM	Vice Chair after item 6.
	Councillor Karl Chapman	KC	
	Councillor Nicola Skey	NS	
	Councillor Robert Foster	RF	
	Councillor Phillip Price	PP	After Item 5
	Dawn Clarke	DC	Clerk to the Community Council
	Stephen Ward	SW	Responsible Financial Officer
	2 members of the public		

1. To consider accepting apologies for absence.

   None.

2. To receive declarations of interest on items on the agenda and consider any requests for dispensations.

   Councillor Sue Hewitson and Councillor Nicola Skey are associated with the Village Hall.

3. To confirm the minutes of the extra-ordinary meeting held on Thursday June 13th

   The minutes were accepted as a true record of the meeting.
   Propose SH, seconded JM, Agreed.

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f. the failure to obtain comparable quotes for items of expenditure during the year..

In accordance with the council's Financial Regulations, items exceeding £300 typically require multiple quotations. However, the regulations also allow for flexibility, including the suspension of this requirement under certain circumstances. In this instance, the council formally agreed to proceed with a single quotation for work related to the community woodland. (Financial regulations: item 10.3), (Financial regulations: item 11.1), (Meeting Minutes, July 13, 2023 – item 14), (Meeting Minutes, August 14th, 2023 - item 7), (Meeting Minutes, August 14th, 2023 - item 10), (Meeting Minutes, July 2023 -)

The approved work involved two distinct tasks carried out by the same contractor:

1. **Machinery Hire and Fuel Costs**: This covered the operational costs of machinery used on-site. The contractor provided the labour at no charge, resulting in a cost saving of approximately £200. (Invoice 1)

2. **Woodland Maintenance**: This task involved specific maintenance work previously agreed upon by the council. (Invoice 2.)

The contractor is a local resident, and the council supports the principle of engaging local providers where appropriate. As a small community, it is common for residents and contractors to be known to members of the council. The council also routinely engages two other local contractors for various services.

Prior to the commencement of work, the contractor met with council representatives to receive instructions. Upon completion, an invoice was submitted for the agreed services. (Meeting Minutes, August 14th, 2023 – item 2024/0010a)

It is noted that [redacted] voted in favour of approving the payment for this work at the time of the council meeting. (Meeting Minutes, January 11th, 2024 – item 2024/0014) (Meeting Minutes, February 8th, 2024 – item 2024/0014)

Supporting documents:

Financial regulations: item 10.3

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.

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Financial regulations: item 11.1

- When it is to enter into a contract of less than £25,000 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 Clerk shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £300 the Clerk shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.

Meeting Minutes, July 13th, 2023 Minutes

14. Woodland (Verbal update) SH

Councillor Sue Hewitson set a date for Saturday August 12th, at 10am, a notice for volunteers to be distributed.
Objectives are to secure the site and to make the site look better.
The Chipper will be operated by the owner and be paid for by the council. (£120 a day)

Councillor Karl Chapman asked how much the community knows about the wood, Councillor Sue Hewitson responded that the residents of Suton were aware and would help if asked, however outside that area it was unknown how much the other residents of the area know. Cllr Sue Hewitson will write a description that explains the woodland and put that on the website/ noticeboard.

There are some basic tools that are owned by the council.

There is a 3 year management plan and Councillor Karl Chapman will check the risk assessment for the councils woodland day and create/amend as appropriate.

Finance items.

7. Councillor Robert Foster to explain and provide material evidence of to support the accusations made of the RFO.
    a. The Internal Auditor referred to the council's audit as 'exemplary'. Councillor Foster claims there are 'significant failings' and is asked to provide hard evidence and proof to council of this.
    b. That 2 independent persons have described the actions of the council as unlawful. Councillor Foster to provide the names of these experts and the exact law that has been broken are to council.

Councillor Foster asked who raised these items, it was confirmed that the RFO raised this item.

a. Robin Goreham is the current auditor and Councillor Rober Foster questioned his fee being low and his perceived his involvement was only an online conversation. Councillor Robert Foster was unhappy that the auditors report made no mention the grants.

Stephen Ward, RFO explained the audit process where by Robin Goreham (RG) asked for multiple items and the RFO hyper linked these onto his list. Council then give RG full access to all the accounting areas, contracts, policies, minutes and SharePoint so that there is full visibility of the whole council.
Due to this organised and proactive approach to access his fees have been modest. All councillors were sent the list of items required for the audit. The RFO asked why councillor Foster did not raise a concern at the meeting when the audit was presented to council, and why councillor Robert Foster seconded the acceptance of the audit if he was unhappy to accept it.

The RFO stated that the Jubilee party was entirely budgeted, and each and every item of spending was brought to council for approval.

Councillor Philip Price asked who set the fee for the audit – it is set by RG. The Clerk Confirmed that this rate is proportional to other councils.
Councillor Phillip Price asked how he was selected – he was chosen off a list of recommended auditors. The council resolved to accept with RG as the auditor. He is a experienced Clerk or ex-Clerk and has multiple councils to audit. Councillor Phillip Price confirmed that he was recognised, qualified and competent to complete the audit and charging a reasonable rate.

Upon the completion of the audit his opinion was the council was 'exemplary', As RG is an auditor and RF is not it was agreed that RG's opinion is more valid regardless of if RF used the word 'exemplary' or not. The audit report found no fault with the council's finances.

Stephen Ward felt that Councillor Robert Foster was being slanderous, was tired of the incessant emails, abuse and lack of respect. There was no apology to him from Councillor Robert Foster in relation to this matter. Stephen Ward reminded all that he is a volunteer and resigned from the position.

Councillor Sue Hewitson thanked Stephen Ward for all of his work since the inception of the council and expressed her deep sadness at loosing another member.

Stephen Ward stressed that he would be willing to return to council and take up the RFO post and work with reasonable like minded, respectful team players. But there would need to be a loss of one councillor for that to happen.

An extended discussion was held where Councillor Robert Foster was reminded that all proposals must be submitted in writing, those with values over £300 needed 3 quotes. The council is a democratic forum and is at liberty to refuse any proposal or ask for further information dependent on the wishes of the council members. Further information when needed will be outlined by council and it is the proposer's responsibility to provide the information that was requested to further the proposal and bring it back to council.

Councillor Robert Foster confirmed that the source of these accusations was borne from his playground project not being accepted. Council assured Councillor Robert Foster that the proposal was incomplete in the format presented and additional information requested. It had not been rejected.

10. Suton Woodland (verbal update)
    a. To select a contractor to complete works in the woodland.

After a trip to the woods by council members the need for fencing was apparent and so Councillor Sue Hewitson is trying to source 3 quotes so as to

The resident who has offered to help with the shredding will provide a daily rate for use of the machinery.

The removal of the smaller trees in the woodland that will allow volunteers to access the site. A quote is being given to remove these low level trees and shred them.

SH to produce a diary of dates to start using the volunteers who are available to establish paths using the chippings.

The Clerk to source bare root hedging for the fence line.

Invoice 1. for Hire of Machinery and Fuel (no labour)

GARETH DREWERY GARDEN SERVICES

ePay 0343 15-1-24

Springfield, Suton Street, Wymondham, NR18 9JJ
Tel: 07548790715 · Email: garethdrewerygardenservices@outlook.com

INVOICE / RECEIPT

Customer: Spooner Row, Suton, and Wattlefield
Address: Community Council

Number: 351 Date: 27/11/23

DESCRIPTION	AMOUNT
27/11/23	
Hire of woodchipper	£ 120 -00
fuel	£ 75 -00
8 hours	P.O.C.
TOTAL	£ 195 -00

5333 5623
Sort: 20-26-82, Account: ~~[illegible]~~

Disclaimer: Liability for any damages where gravel is present next to lawns when mowing or strimming is placed solely with the customer.

Thank you for your business

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Invoice 2. for Woodland Maintenance

GARETH DREWERY GARDEN SERVICES

ePay
03441
15-1-24

Springfield, Suton Street, Wymondham, NR18 9JJ
Tel: 07548790715 · Email: garethdrewerygardenservices@outlook.com

INVOICE / RECEIPT

Customer: Spooner Row, Suton
Address: and Wattlefield
Community Council
Post Code:

Number: 352 Date: 28/11/23

DESCRIPTION	AMOUNT
28/11/23 9.00 - 4.00 @ £25/hour	£175 -00
29/11/23 9.30 - 1.30 @ £25/hour	£125 -00
TOTAL	£300 -00

Sort: 20-26-82, Account: 53335623

Disclaimer: Liability for any damages where gravel is present next to lawns, when mowing or strimming is placed solely with the customer.

Thank you for your business

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Meeting Minutes, January 11th, 2024

where community matters

2024/0014 Suton Woodland, to include the invoices for works done to date and proposal for the hedge line (verbal update)

Gareth has spent time in the woodland completing work that was outlined by the Community Council when they visited together. Chipping and removing low hanging branches so that it is safe for volunteers to access the area and progress the work on the paths.

The invoices for the work completed were within the general budget and council is happy with the work.

It was authorised to pay these at a total of £495.
Proposed DS, Seconded SH, agreed.

The partially trimmed conifer trees – a resident has offered to reduce the stumps in height to 4 feet without charge to the council. This would provide the basis of a fence. Council approved this work.

Councillor Daz Sleigh-Smith has spent time working on the ditches and the triangle in Suton. He was thanked.

Meeting Minutes, February 8th, 2024

2024/035 To note the payment:

a. Gareth Drewery – Woodland work £495 (£195 + £300)
b. Equals – Debit Card Balance £290

Noted.

2024/036 To consider approving the payment list

Dawn Clarke	Expenses / WFH Allowance / Mileage	£39.50
Dawn Clarke	Clerk Salary - January	
Equals	Microsoft Licences	£13.90

Councillor Robert Foster requested a copy of the monthly Equals statement to be included in the document pack to support transactions.

Councillor Robert Foster asked why the (salary) payments were submitted in an Annex. This was highlighted by the Monitoring officer, and this is a GDPR issue. DC to provide RF with evidence.

The payments were approved, Proposed SH, seconded, DS, Agreed.

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Objection 6: You object to the accuracy of the preparation of the accounting statements.

Comments: We note that this objection relates to the response given in Assertion 1 of the Annual Governance Statement as well as items of account in the Accounting Statements.

Conclusion: We accept this objection for further consideration.

Response:

The council is unable to identify the basis of the financial claim in question.
The internal audit found no discrepancies, and the Annual Governance and Accountability Return (AGAR) was completed accurately.
The balances reported in the AGAR are fully supported by the bank statements and the council's accounting records, which are maintained in an Excel spreadsheet.
All transactions reconcile correctly, and the closing balances match.

To date, [redacted] has not provided any specific details or evidence to substantiate the claim. In the interest of transparency and due process, the council respectfully requests that the auditor contact the complainant directly to obtain precise information or documentation that supports the allegation.

Without such evidence, the council considers the matter to be unsubstantiated.

Objection 7a: You object to the failure of the clerk to use HMRC basic tools when calculating the monthly payroll, leading to errors in the payroll and additional costs associated with an external pay review.

Comments: We note that this objection relates to items of account in Boxes 4 and 6 of the Accounting Statements.

Conclusion: We accept this objection for further consideration.

Response:

At no point was it part of the Clerk's (DC) contractual duties to operate HMRC's Basic Tools and this responsibility was previously managed by the Responsible Financial Officer (RFO), Stephen Ward (SW), who used the Basic Tools system until April 2023. (Original Contract Clerk Job Description - July 20th, 2021), (Amended Clerk Contract – With RFO role September 20th, 2023)

Based on DC's earnings at the time, SW determined that PAYE registration was not required. This assessment is supported by documentation, including a printout and email correspondence. (Email -- April 26th, 2023), (Printout from HMRC at that time)

SW formally stepped down from the RFO role in May 2023. The Clerk (DC) was appointed to the RFO position in September 2023. (Meeting Minutes, October 10th, 2023 – item 5) Upon assuming the role, DC reviewed the council's PAYE status and questioned the previous approach. She sought guidance from both HMRC and the Norfolk Association of Local Councils (NALC).

Following these consultations, the Clerk advised the council that there was a potential risk of penalties due to the previous non-submission of PAYE returns. However, following extensive dialogue, HMRC confirmed that there was no evidence of intentional noncompliance, and no fines were issued.

To ensure compliance moving forward, the council agreed that NALC would take over the payroll function. (Meeting Minutes, February 8th, 2024 – item 2024/0050)

The Clerk worked with NALC to reactivate the HMRC account and restore payroll operations. The process involved complex calculations, which were reviewed and verified by the Employment Committee Chair, Councillor Kathy Reynolds, prior to submission. (Meeting Minutes, September 14th , 2023 – item 13) ,(Meeting Minutes, February 26th, 2024 - item 2026/0056), (Meeting Minutes, March 13th, 2024 – item 2024/0069)

It is important to note that the external employment review did not include an assessment of the payroll function. The review focused solely on the Clerk's salary scale and contracted hours. Therefore, no costs associated with the payroll restoration were attributed to the review.

The cost of outsourcing the payroll function to NALC was £115.20 (including VAT). This is classified as an administrative expense, not a salary cost, and is recorded accordingly in the council's financial reporting and in box 6.9 (NALC invoice – March 2024)

A list of payments is made for this response and an error was found. Spooner Row Community Council underpaid the clerk by 2p (List of payments)

Supporting documents

Original Contract Clerk Job Description - July 20th, 2021

Spooner Row, Suton & Wattlefield

Community Council

Where community matters

JOB DESCRIPTION

CLERK TO THE COUNCIL

Overall Responsibilities

The Clerk to the Council will be a Proper Officer of the Council and as such is under a statutory duty to carry out those functions as stated under 'Specific Responsibilities'. In particular to serve or issue all the notifications required by law of a local authority's Proper Officer. The Clerk is expected to advise the Council on, and assist in the formation of, overall policies to be followed in respect of the Council's activities and in particular to produce the information required for making effective decisions and to implement constructively those decisions. The person appointed will be accountable to the Council for the effective management of its resources and will report to them as and when required. The Clerk will assist the duly appointed Responsible Financial Officer in her/his responsibilities for all financial records of the Council and the careful administration of its finances.

Spooner Row, Suton & Wattlefield

Community Council

Where community matters

Specific Responsibilities

1. To ensure that statutory and other provisions governing or affecting the running of the Council are observed.
2. To monitor and balance the Councils accounts in conjunction with the Responsible Financial Officer and assist with the preparation of records for audit and VAT. Where applicable to monitor the work of the designated Responsible Financial Officer who currently is not the Clerk.
3. To ensure that the Council's obligations for Risk Assessment are properly met.
4. To prepare, in consultation with appropriate members, agendas for meetings of the Council and Committees. To attend such meetings and prepare minutes for approval, other than where such duties have been delegated to another Officer.
5. To attend all meetings of the Council and all meetings of its committees and sub-committees, other than where such duties have been delegated to another Officer.
6. To receive correspondence and documents on behalf of the Council and to deal with the correspondence or documents or bring such items to the attention of the Responsible Financial Officer and Council.
7. To issue correspondence as a result of instructions of, or the known policy of the Council.
8. To receive and report on invoices for goods and services to be paid for by the Council and to monitor that such accounts are met.
9. To study reports and other data on activities of the Council and on matters bearing on those activities. Where appropriate, to discuss such matters with administrators

and specialists in particular fields and to produce reports for circulation and discussion by the Council.

10. To draw up both on their own initiative and as a result of suggestions by Councillors proposals for consideration by the Council and to advise on practicability and likely effects of specific courses of action.

11. To supervise any other members of staff as their line manager in keeping with the policies of the Council and to undertake all necessary activities in connection with the management of salaries, conditions of employment and work of other staff.

12. To monitor the implemented policies of the Council to ensure they are achieving the desired result and where appropriate suggest modifications.

13. To act as the representative of the Council as required.

14. To issue notices and prepare agendas and minutes for the Community Meeting; to attend the assemblies of the Community Meeting and to implement the decisions made at the assemblies that are agreed by the Council.

15. To prepare or assist with the preparation, in consultation with the Chairman and the duly appointed Communications Officer, press releases about the activities of, or decisions of, the Council.

16. To attend training courses or seminars on the work and role of the Clerk as required by the Council.

17. To work towards the achievement of the status of Qualified Clerk as a minimum requirement for effectiveness in the position of Clerk to the Council.

18. To continue to acquire the necessary professional knowledge required for the efficient management of the affairs of the Council. Suggested is membership of your professional body The Society of Local Council Clerks.

19. Should Council deem it necessary, to attend the Conference of the National Association of Local Councils, Society of Local Council Clerks, and other relevant bodies, as a representative of the Council.

Spooner Row, Suton & Wattlefield
Community Council
Where community matters

JOB DESCRIPTION

CLERK TO THE COUNCIL

Overall Responsibilities

The Clerk to the Council will be a Proper Officer of the Council and as such is under a statutory duty to carry out those functions as stated under 'Specific Responsibilities'. In particular to serve or issue all the notifications required by law of a local authority's Proper Officer. The Clerk is expected to advise the Council on, and assist in the formation of, overall policies to be followed in respect of the Council's activities and in particular to produce the information required for making effective decisions and to implement constructively those decisions. The person appointed will be accountable to the Council for the effective management of its resources and will report to them as and when required. The Clerk will assist the duly appointed Responsible Financial Officer in her/his responsibilities for all financial records of the Council and the careful administration of its finances.

CLERK and RFO TO THE COUNCIL

Overall Responsibilities

The Clerk to the Council will be the Proper Officer of the Council and as such is under a statutory duty to carry out all the functions, and in particular to serve or issue all the notifications required by law of a local authority's Proper Officer. *The Clerk will be totally responsible for ensuring that the instructions of the Council in connection with its function as a Local Authority are carried out. *The Clerk is expected to advise the Council on, and assist in the formation of, overall policies to be followed in respect of the Authority's activities and in particular to produce all the information required for making effective decisions and to implement constructively all decisions. The person appointed will be accountable to the Council for the effective management of all its resources and will report to them as and when required.

*The Clerk will be the Responsible Financial Officer and responsible for all financial records of the Council and the careful administration of its finances.

//////NALC

Society of Local Council Clerks
Professional Supportive Innovative

Specific Responsibilities

2. To monitor and balance the Council's accounts and prepare records for audit purposes and VAT.

8. To issue invoices on behalf of the Council for goods and services and to ensure payment is received.

15. To prepare, in consultation with the Chairman, press releases about the activities of, or decisions of, the Council.

16. To attend training courses or seminars on the work and role of the Clerk and RFO as required by the Council.

19. To attend the Conference of the National Association of Local Councils, Society of Local Council Clerks, and other relevant bodies, as a representative of the

Email – April 26, 2023, sent by Stephen Ward (former RFO) email to Dawn Clarke (Clerk)

Begin forwarded message:

From: Stephen Ward [redacted]
Subject: **Re: P60 / HMRC**
Date: 26 April 2023 at 21:05:08 GMT+1
To: Dawn Clarke [redacted]

Hi Dawn

Yes the HMRC return was out of synchronisation by 1 month. This was a hang up from when we started paying you in arrears in the following month. There was effectively the May month missing. Also, the error you picked up of not being taxed on mileage was another compounding error. I have just been in to the HMRC PAYE basic app an updated each month and submitted the April amount. It should all now match [redacted] I have also corrected the dates on your P60, which was a cut and paste error when I generated the new spreadsheet from last years.

I have also removed you as an employee from the HMRC Basic PAYE app and then closed our PAYE account. As you earn less than £123.00 per week there is no requirement to register for PAYE. This will remove the bureaucratic monthly chore of reporting through the Basic PAYE app which had always been a right pain, even though you weren't paying any income tax.

Yours

Stephen Ward
Email: [redacted]
Tel: [redacted]

> On 25 Apr 2023, at 19:10, Dawn Clarke [redacted] wrote:
> Hi Stephen
>
> Nice audit report…..
>
> HMRC are saying I hav[redacted]xable income, its not matching the P60 (or March pay slip)
> Is the month thing not matching their records some how?
>
> Could you have a look please? the year numbers are also out - I don't want to edit the file…. but need to print it….
>
> Thanks
>
> Dawn
>
> <[redacted]>

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Print out of HMRC info from Stephen Ward (former RFO)

GOV.UK

Part of
Get your business ready to employ staff: step by step (/get-ready-to-employ-someone)

PAYE and payroll for employers

Contents

Introduction to PAYE

As an employer, you normally have to operate PAYE as part of your payroll. PAYE is HM Revenue and Customs' (HMRC) system to collect Income Tax and National Insurance from employment.

*

You do not need to register for PAYE if none of your employees are paid £123 or more a week, get expenses and benefits, have another job or get a pension. However, you must keep payroll records.

Payments and deductions

When paying your employees through payroll you also need to make deductions for PAYE.

Payments to your employees

Payments to your employees include their salary or wages, as well as things like any tips or bonuses, or statutory sick or maternity pay.

Deductions from their pay

Meeting Minutes, October 10th, 2023

5. To ratify the appointment of Dawn Clarke as RFO, and note the updated terms of employment.

The employment committee is quorate at 2 members.
Standing orders are quorate at 3 members.
The decisions of the committee members were for ratification.

It was proposed by SH, Seconded by PP. RF Abstained.

Meeting Minutes, February 8th, 2024,

2024/050 To resolve to exclude members of the public and press.
In accordance with Sched 12 of the Local Government Act 1972.

To receive an update and discuss and resolve staffing matters: appraisal, HMRC and PAYE.

KR to check the calculation to pass on to NALC.

It was resolved to use NALC at £96 per year plus VAT
It is unknown how much the fines will be.
Proposed SH, Seconded PP, agreed.

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2024/0056 To resolve to exclude members of the public and press.
In accordance with Sched 12 of the Local Government Act 1972.

It was resolved to exclude.
Proposed, SH, seconded, RF, agreed.

Spooner Row, Suton & Wattlefield
Community Council
Where community matters

To discuss and resolve staffing matters: HMRC and PAYE.

It was proposed to accept the figures submitted by Councillor Kathy Reynolds.
Proposed KR, seconded, PP, agreed.

Clerk to submit figures to NPTS payroll.

Councillor Daz Sleigh-Smith to review at the HR polices that we have in place.

Meeting Minutes, March 13th, 2024

2024/0069 To receive an update to progress with HMRC and payroll re-construction. DC/KR

Councillor Kathy Reynolds checked over the figures and the spreadsheet of hours has been sent to NALC. This generated the

Spooner Row, Suton & Wattlefield
Community Council
Where community matters

HMRC payment details. The council will pay the rate advised by HMRC as soon as possible.

Councillor Kathy Reynolds was thanked for her work in resolving this issue.

NALC have supplied the payslips and paperwork. HMRC payment is via the website.
Payroll hours to be supplied before the last Thursday of the month.

Meeting Minutes, September 14th, 2023

13. To delegate authority to the employment committee to resolve the pay scale and outstanding renumeration for the clerk.

It was resolved to delegate authority to the Employment Committee to resolve the outstanding pay for the clerk.
Proposed PP, Seconded JM, agreed.

NALC invoice – March, 2024, for £115.20

Norfolk Association of Local Councils

County Hall,
Martineau Lane,
Norwich NR1 2UF

Norfolk Association of Local Councils
Stronger together

Spooner Row Community Council
Dawn Clarke

INVOICE

Invoice No 1346

Account No 3078730

7 March 2024

Due 7 April 2024

Item Details	NET	VAT
Payroll services		
Payroll Services 2023/24 - 12 months/1 employee	96.00	19.20
SUB TOTAL	96.00	19.20

VAT Registration Number 249372187

TOTAL £ 115.20

If paying by BACS please use the Invoice Number as the reference.
Norfolk Assoc of Local Councils , Sort Code: 09-06-66, Account Number: 41067941
If paying by cheque please write the Invoice Number on the back of the cheque.

Norfolk Association of Local Councils, County Hall, Martineau Lane, Norwich NR1 2UF
www.norfolkalc.gov.uk

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List of payments

Spooner Row CC - Payments made to Dawn Clarke related to payroll 2023-24 year.

Actual payments made - bank amounts						Payroll Calculations (payslips)	
payment date	statement note		non salary element (expenses)	Salary portion of payment	notes		Take home pay month
11/04/2023	Salry March 23	[redacted]		[redacted]			[redacted]
01/06/2023	Salary April 23	[redacted]		[redacted]		2	[redacted]
01/06/2023	Salary May 23	[redacted]		[redacted]		3	[redacted]
17/07/2023	Salary June 23	[redacted]	[redacted]	[redacted]	payroll an	4	[redacted]
15/08/2023	Salary July 23	[redacted]	[redacted]	[redacted]	payroll an	5	[redacted]
12/10/2023	Salry July 2023	[redacted]		[redacted]			[redacted]
13/10/2023	Salary August 23	[redacted]		[redacted]		6	[redacted]
13/10/2024	Back pay part 1	[redacted]		[redacted]			[redacted]
30/11/2024	salary September 23	[redacted]		[redacted]		7	[redacted]
30/11/2023	Back pay part 2	[redacted]		[redacted]			[redacted]
30/11/2023	Slary October 23	[redacted]		[redacted]		8	[redacted]
12/01/2024	Salary November 23	[redacted]		[redacted]		9	[redacted]
12/01/2024	Salary December 23	[redacted]		[redacted]		10	[redacted]
14/02/2024	Salary Jan 2024	[redacted]		[redacted]		11	[redacted]
15/03/2024	Salary Feb 2024	[redacted]		[redacted]		12	[redacted]
15/03/2024	Dawn Clerk (back pay part 3)	[redacted]		[redacted]			
15/03/2024	HMRC	[redacted]		[redacted]			
15/03/2024	HMRC	[redacted]		[redacted]			
	Sum	[redacted]	[redacted]	[redacted]			6852.59 total take home
				8279.00	**AGAR box 4**		
				1426.36	HMRC element		
				6852.57	Salary element		-0.02 underpaid by council

This table can be found in the supporting documents as an Excel file.

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Supplementary documents supplied

- PDF containing minutes (a) Split by year.

  January 12th, 2023

  February 16th, 2023

  March 9th, 2023

  May 18th, 2023

  June 8th, 2023

  June 13th, 2023

  July 13th, 2023

  July 24th, 2023

  August 10th, 2023

  September 14th, 2023

  October 10th, 2023

  November 9th, 2023

  January 11th, 2024

  February 8th, 2024

  February 26th, 2024 (regular and EC)

  March 13th, 2024

  April 11th, 2024

  May 9th, 2024

  June 13th, 2024

  July 11th, 2024

  September 12th, 2024

  October 10th, 2024

  November 14th, 2024

  January 9th, 2025

  February 13th, 2025

  March 13th, 2025

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- Financial Regulations in place at the time. (b)
- Finance, Banking & Asset mandate that was in place at the time. (c)
- Standing orders at the time of the AGAR. (d)
- Excel File containing the payroll table in Objection 7a.(e)
- Supporting 'papers' provided to the Council to prepare for the consideration and approval of the draft AGAR.
    - The unfilled AGAR. (f)
    - The Auditors report. (g)
    - A copy of the Excel file that all councillors had access to which was used to prepare the AGAR. (h)