St Austell Town Council

Finance and General Purposes Committee

To: All Members of the Finance and General Purposes Committee

(Councillors: Brown, Clemo, Cohen, Gray, Kimber, Lanxon, Marshall, Nott, Preece, Rowse, Stephens, Thompson, Whitehouse and Young).

Dear Councillor

You are summoned to attend a **Meeting** of **the Finance and General Purposes Committee** to be held in **The Stable Block, Pondhu House, Penwinnick Road, St Austell, Cornwall, PL25 5DP** on **Monday 28th September 2026 at 6pm.**

PLEASE NOTE THE CHANGE OF VENUE

David Pooley
Town Clerk

22nd September 2026

Tel: 01726 829859
E.mail: david.pooley@staustell-tc.gov.uk
Website: www.staustell-tc.gov.uk

AGENDA

1. Apologies for absence

(Purpose: To receive apologies for absence).

This meeting has been advertised as a public meeting and as such could be filmed or recorded by broadcasters, the media or members of the public.

Please be aware that whilst every effort is taken to ensure that members of the public are not filmed, we cannot guarantee this, especially if you are speaking or taking an active role.

2. Declarations of Interest

(Purpose: To receive declarations of disclosable pecuniary and other non-registerable interests in respect of items on this agenda).

3. Dispensations

(Purpose: To receive requests for dispensations under the Code of Conduct).

4. Minutes of meeting held on 22nd June 2026 **Pages 1 - 6**

(Purpose: To agree that the minutes of the above meeting be signed as a correct record). (Attached).

5. Matters to Note

A verbal update from the Town Clerk on the actions taken since the last meeting. Note: No decision may be made under this agenda item.

6. Public participation (15 minutes maximum)

The Chairman will invite members of the public to address the meeting in relation to the business to be carried out at the meeting.

15 minutes will be allocated for public participation (this can be extended at the Chairman's discretion). Each person addressing the Council will be allocated a maximum of two minutes.

7. Budget Timetable **Pages 7 - 8**

(Purpose: To agree a timetable for developing the Town Council's budget for the 2027/28 financial year). (Report attached).

8. Standing Orders

(Purpose: To review the Council's Standing Orders). (Referred from Council).

9. Financial Regulations **Pages 9 - 26**

(Purpose: To review the Council's Financial Regulations). (Draft attached).

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10. Dignity at Work Policy **Pages 27 - 34**

(Purpose: To review and approve a Dignity at Work Policy). (Draft attached).

11. Action Plan – 2026/27 **Pages 35 - 48**

(Purpose: To review and approve the Town Council's Action Plan – 2026/27).

12. Budget Monitoring Report **Pages 49 - 56**

(Purpose: To review the Town Council's budget monitoring report for the period 1st April 2026 to 31st August 2026). (Report attached).

13. Regular Payments **Pages 57 - 58**

(Purpose: To review and approve the regular payments). (Attached).

14. Mayor's chain

(Purpose: To approve the repair, cleaning and valuation of the Mayor's chain). (Verbal report).

15. Member Internal Audit **Pages 59 - 72**

(Purpose: To note the Member internal audit undertaken by the Chair and Vice Chair). (Attached).

16. Library **Pages 73 - 76**

(Purpose: To receive an update on the activities of St Austell Library). (Attached).

17. Dates of Next Meetings

(Purpose: To note the date of next meeting – 2nd November 2026).

This meeting has been advertised as a public meeting and as such could be filmed or recorded by broadcasters, the media or members of the public.

Please be aware that whilst every effort is taken to ensure that members of the public are not filmed, we cannot guarantee this, especially if you are speaking or taking an active role.

MINUTES of a MEETING of the FINANCE AND GENERAL PURPOSES COMMITTEE held on MONDAY 22nd June 2026 in Chi Austel, White River Place, St Austell, Cornwall, PL25 5AZ at 6pm.

Present: Councillors: Brown, Clemo, Cohen, Gray, Kimber, Lanxon, Preece, Stephens, Thompson, Whitehouse and Young.

In attendance: David Pooley (Town Clerk) and Sara Gwilliams (Deputy Town Clerk).

F/26/01) Election of Chair

The Town Clerk invited nominations for Chair for the 2026/27 civic year.

A nomination was received for Councillor Gray.

It was **RESOLVED** that Councillor Gray be elected Chair for the 2026/27 civic year.

F/26/02) Election of Vice-Chair

The Chair invited nominations for Vice-Chair for the 2026/27 civic year.

A nomination was received for Councillor Clemo.

It was **RESOLVED** that Councillor Richard Clemo be elected Vice-Chair for the 2026/27 civic year.

F/26/03) Apologies for absence

Apologies for absence were received from Councillors Marshall and Nott.

F/26/04) Declarations of Interest

None.

F/26/05) Dispensations

None.

Councillor Lanxon arrived during the next item

F/26/06) Minutes of meeting held on 26th February 2026

It was **RESOLVED** that the minutes of the meeting held on 26th February 2026 be approved and signed as a correct record.

F/26/07) Matters to Note

The Clerk advised that the installation of three additional CCTV cameras at Polkyth is proving technically difficult as there is no line of sight to an existing CCTV camera. The Clerk further advised that he would chase the engineers to see if they are any further forward in finding an alternative solution.

F/26/08) Public participation

There were no members of the public present.

F/26/09) Town Councillor Vacancy – Bethel & Holmbush Ward

The Clerk advised that if an election is not requested, the Town Council is free to co-opt a Councillor for the vacancy in the Bethel & Holmbush Ward.

In response to a question, the Clerk advised that there has been one expression of interest in the vacancy and that if the Town Council proceeds with a co-option process, it is likely to take place at the July Council meeting.

It was **RESOLVED** to note the update.

F/26/10) Register of Interest

The Clerk advised that following a recent change by the Government, a Councillor's home address will no longer appear on the published Register of Interests unless a Councillor requests otherwise. Instead, it will be replaced with a note stating that there is an interest under this section, which is withheld under Section 32(2) of the Localism Act 2011. All current Registers of Interest will be removed from Cornwall Council's website on the 29th June 2026 and Councillors are requested to fill out a new form confirming whether they want their address published or withheld.

It was **RESOLVED** that all Councillors would complete a new Register of Interest Form confirming whether they want their address published or withheld.

F/26/11) Vexatious Complaints Policy

Members reviewed the draft policy and noted that the word "to" should be removed from the first sentence in paragraph 2.3.

It was **RECOMMENDED** that subject to the above amendment, the Vexatious Complaints Policy should be approved.

Councillor Thompson voted against this recommendation

F/26/12) Member-Officer Relations Protocol

During discussion, Members suggested the following amendments:

2.2.3

Amend the paragraph to read:

Councillors should not involve themselves in the **detailed** day to day running of the Council. This is the Town Clerk's responsibility, and the Town Clerk will **where possible** be acting on instructions from the Council or its Committees within an agreed job description.

2.3 Chairman and Vice-Chairman of Committees

- Amend the heading to read **Chair** and **Vice-Chair of Committees**

Amend the first sentence of paragraph 2.3 to read:

Committee Chairs and Vice-Chairs have additional responsibilities and **where possible,** will be involved in significant issues relating to their committee.

3 Expectations

Last bullet point insert "roles and" before the word "needs".

4 Political Groups

Amend the heading to read "Political parties and Political Groups"

Change paragraph 4.1 to read

"Councillors are often elected under a party-political label. Those from the same party are free to work together as they see fit. All Councillors are allocated to committees by the full Council."

Arising from the role of Chair and Vice-Chairs, the Clerk agreed to ensure that the Chairs and Vice-Chairs have an active role in the setting of the Committee agendas.

It was **RECOMMENDED** subject to the above amendments that the Member-Officer Relations Protocol be approved.

F/26/13) Budget Monitoring Report

The Clerk explained the key variations in the report for the current financial year to 31st May 2026 and raised no concerns.

During discussion, the Clerk confirmed that invoices from the Cornwall Armed Forces Day event will increase the event expenditure and that significant funds are being spent on toilet repairs due to an increase in ASB.

It was **RESOLVED** to note the report.

F/26/14) Member Training – 1st April 2025 to 31st March 2026

The Deputy Town Clerk advised that it is good practice to provide an annual report on Member training and referred to the previously circulated information.

Arising from the above, the Deputy Town Clerk **AGREED** to circulate the next round of Code of Conduct Training.

It was **RESOLVED** to note the report.

Councillor Young left the meeting during the next item

F/26/15) Members Allowances

The Clerk advised that the Town Council approved a Scheme of Members' Allowances in 2022, but it has not been reviewed since.

The Clerk outlined the key types of allowances which may be paid, tax implications, mileage and subsistence allowances, car parking passes for Priory Car Park and IT equipment.

During discussion the following issues were raised:

- The law prohibits co-opted Members being paid a basic allowance;
- The HMRC mileage allowance has been increased from 45p to 55p per mile;
- Only the Mayor or Chair can receive a Mayors' Allowance (eg: not the Deputy Mayor or Vice-Chair);
- A general agreement that Car Parking Passes for all Councillors should be issued for Priory Car Park;
- Mixed views as to whether or not there should be a Mayor's allowance
- The need to increase the subsistence allowances

Mayor's Allowance

A proposal to provide a Mayor's Allowance in the sum of £3,000 per annum was lost 2 votes for, 5 votes against.

It was **RECOMMENDED** that a Mayor's Allowance would not be paid.

Members Allowances

It was **RECOMMENDED** that a Members Allowance would not be paid.

Priory Car Park Pass

It was **RECOMMENDED** that all Members should be issued with a Car Park Pass for Priory Car Park for use on Town Council business only.

Travel Allowances

It was **RECOMMENDED** that the current allowance of 45p per mile for approved travel outside of the parish should be increased to 55p per mile for Councillors and Staff in line with HMRC's recommendation.

Subsistence Allowances

It was **RECOMMENDED** that the meal allowances should be increased as follows:

Breakfast – increase from £5 to £10
Lunch – increase from £5 to £20
Dinner - increase from £10 to £20

It was **RECOMMENDED** that the accommodation allowance should be increased as follows:

Accommodation in London – increase from £100 to £150
Accommodation outside of London – remain at £100

Arising from the above, it was suggested that a Working Group be set up to look at postage costs and the potential for all Members to be issued with a tablet which might negate the need for paper copies of agendas to be sent out in the post.

A number of Councillors expressed a view that they would always prefer having a paper copy of the agenda and would not use a tablet to view the agenda in a meeting.

It was **RECOMMENDED** that a Working Group be set up, comprising of Councillors Gray, Kimber, Preece and Stephens to review the postage costs and the potential to provide each Member with a tablet for use at Council meetings.

It was **RECOMMENDED** that subject to the above amendments being reflected within the document, the Members' Scheme of Allowances be approved as drafted.

F/26/16) Library

The Deputy Town Clerk advised that the Library has a full complement of staff and is performing well. SALSA remain very active and have put on a wide range of events and activities over recent months. The Cornwall Reading Challenge (previously Summer Reading Challenge) is due to commence shortly which is traditionally a very busy time for St Austell Library.

The Town Clerk advised that he is still negotiating the freehold transfer of the library with Cornwall Council but it has become very protracted due to a disagreement with regard to a "buy back" clause and a second building survey being undertaken to clarify the maintenance costs in the sum of £12,000 due to be paid to the Town Council before the transfer is made.

The Clerk advised that the above issues should be resolved shortly to enable the transfer to take place.

During discussion Members expressed their gratitude to the Deputy Town Clerk, Library Manager, Library Staff and SALSA for their continued excellent work.

It was **RESOLVED** to note the update.

F/26/17) Dates of next meeting

It was noted that the next meeting of the Finance and General Purposes Committee will be a full Council meeting, scheduled to take place on 28th September 2026.

The meeting closed at 7.39pm.

AGENDA NO: 7

ST AUSTELL TOWN COUNCIL

FINANCE AND GENERAL PURPOSES COMMITTEE

28th SEPTEMBER 2026

BUDGET TIMETABLE

1. PURPOSE OF REPORT

To agree a timetable for developing the Town Council's budget for the 2027/28 financial year.

2. LEGAL AND RISK MANAGEMENT ISSUES

The Town Council has to set its budget by late December 2026 or early January 2027 for the 2027/28 financial year.

The Town Council manages a range of services and has responsibility for several buildings, parks, open spaces and play areas. It is important that the Town Council explores a number of scenarios and considers its budget options for the forthcoming financial year at an early stage.

There are a range of uncertainties which will challenge the budget process this year with office/depot changes, inflation, employment costs, local plan changes, the review of Cornwall Council grounds maintenance policies and potential projects all factors which need to be considered.

The Council is permitted to hold informal meetings but must make any final decision with regard to budgets and precepts at a full Council meeting.

3. RESOURCE ISSUES

Your officers will calculate and produce budgets, but Members will be asked to guide this process and set the strategies to be followed.

The budget will take into account the Council's priorities and commitments and the resourcing required (financial resource and officer resource) to deliver those priorities.

4. EQUALITIES ISSUES

None.

5. ENVIRONMENTAL ISSUES

The Council has declared a climate emergency and has made a commitment to consider the environmental impact when making decisions.

6. RECOMMENDATIONS

It is recommended that Members' approve the timetable set out below.

Draft Budget Timetable

Thursday 22nd October 2026	Informal meeting to discuss progress to date, the general direction of the Council and the budget strategy.
	Draft budgets to be prepared.
Thursday 29th October 2026	Informal meeting to discuss draft budgets (if needed)
Monday 2nd November 2026	Finance & General Purposes Committee consider early budget setting issues/principles and draft budget.
November 2026	Cornwall Council announce Council Tax Base.
Monday 14th December 2026	Council meeting to approve budget and precept and Council Tax leaflet.

A revised budget will be produced for the current financial year and budget projections for 2027/28 and two subsequent years will be calculated to guide precept (council tax levy) setting. Budgets will be analysed in various ways including by service and committee. It is hoped to have debates about capacity, strategic priorities and council tax setting to guide this process on the Thursday 22nd October 2026. If these require more time than proposed above further meetings may be arranged.

DAVID POOLEY - TOWN CLERK

Item 9

ST AUSTELL TOWN COUNCIL

FINANCIAL

REGULATIONS

Responsible Officer:	Town Clerk
Date approved:	~~9th December 2024~~September 2026
Date of review:	~~December 2026~~September 2027

ST AUSTELL TOWN COUNCIL - FINANCIAL REGULATIONS

Contents

These Financial Regulations were adopted by the council at its meeting held on 9th December 2024.

1. General

1.1. These Financial Regulations govern the financial management of the council and may only be amended or varied by resolution of the council. They are one of the council's governing documents and shall be observed in conjunction with the council's Standing Orders.

1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.

1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings.

1.4. In these Financial Regulations:

- 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
- "Approve" refers to an online action, allowing an electronic transaction to take place.
- "Authorise" refers to a decision by the council, or a committee or an officer, to allow something to happen.
- 'Proper practices' means those set out in *The Practitioners' Guide*
- *Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
- 'Must' and **bold text** refer to a statutory obligation the council cannot change.
- 'Shall' refers to a non-statutory instruction by the council to its members and staff.

1.5. The Responsible Financial Officer (RFO) holds a statutory office, appointed by the council. The Clerk has been appointed as RFO and these regulations apply accordingly. The RFO;

- acts under the policy direction of the council;
- administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
- determines on behalf of the council its accounting records and control systems;
- ensures the accounting control systems are observed;
- ensures the accounting records are kept up to date;
- seeks economy, efficiency and effectiveness in the use of council resources; and
- produces financial management information as required by the council.

1.6. **The council must not delegate any decision regarding:**

- **setting the final budget or the precept (council tax requirement);**
- **the outcome of a review of the effectiveness of its internal controls**
- **approving accounting statements;**
- **approving an annual governance statement;**
- **borrowing;**
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors**

1.7. In addition, the council shall:

- determine and regularly review the bank mandate for all council bank accounts;
- authorise any grant or single commitment in excess of £~~10,000~~12,500.

2. Risk management and internal control

2.1. **The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**

2.2. The Clerk shall prepare, for approval by the Finance and General Purposes Committee a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.

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

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

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

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

2.6. At least once in each quarter, and at each financial year end, a member other than the Chair (or a cheque signatory) shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the Finance and General Purposes Committee.

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

3. Accounts and audit

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

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

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

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

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

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

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

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

3.8. The council shall ensure that the internal auditor:

- is competent and independent of the financial operations of the council;
- reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
- can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
- has no involvement in the management or control of the council

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

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

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

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

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

4. Budget and precept

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

4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by the Staffing Committee at least annually in October for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the Chair of the Council. The RFO will inform committees of any salary implications before they consider their draft budgets.

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

4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of the full council.

4.5. Each committee shall review its draft budget and submit any proposed amendments to the Finance and General Purposes Committee not later than the end of November each year.

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

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

4.8. **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must ~~and must~~ disclose at the start of the meeting that Section 106 applies to them.**

4.9. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.

4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.

4.11. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council.

5. Procurement

5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.

5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.

5.3. Every contract shall comply with the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.

5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The ~~Public Contracts~~Procurement Act 2023 and the Procurement Regulations ~~2015~~ 2024 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**

5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 5.12) obtain prices as follows:

5.6. For contracts estimated to exceed £100,000 including VAT, the Clerk shall seek formal tenders from at least three suppliers agreed by the Finance and General Purposes Committee OR advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation. Tenders shall be invited in accordance with Appendix 1.

~~5.7~~ **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation[1]-regarding the ~~advertising of contract opportunities and the~~ publication of invitations and notices ~~about the award of contracts.~~**

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~~5.8 The requirement to advertise tenders on Contract Finder should only be waived if the responsible Committee deems there to be good reason to seek direct tenders from at least 3 identified suppliers justified on one or more of the grounds below:~~

- ~~The value of the works is at a level where advertising on Contracts Finder and receiving too many bids would potentially make the overall process too cumbersome when balancing out overall risks on project delivery.~~
- ~~Competition would be obtained but in a more effective means from a narrower field of identified competent contractors.~~
- ~~This is a below threshold tender (as set out under public sector procurement thresholds) and would not pose undue risks from setting aside the requirement of publishing the opportunity on Contracts Finder.~~
- ~~Applying a direct approach to identify contractors should assist in the delivery timescales and do so align to funding constraints around when funds need to be spent by.~~
- ~~Suppliers identified knowing the site and the special requirements around the work, e.g. historic environment and locality.~~

~~5.9~~ 5.8 For contracts greater than £3,000 excluding VAT the Clerk shall seek at least 3 fixed-price quotes;

~~5.10~~ 5.9 Where the value is between £500 and £3,000 excluding VAT, the Clerk shall try to obtain 3 estimates which might include evidence of online prices, or recent prices from regular suppliers;

~~5.11~~ 5.10 For smaller purchases, the Clerk shall seek to achieve value for money.

~~5.12~~ **5.11 Contracts must not be split ~~into smaller lots~~ to avoid compliance with these rules.**

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[1] ~~The Regulations require councils to use the Contracts Finder website if they advertise contract opportunities and also to publicise the award of contracts over £30,000 including VAT, regardless of whether they were advertised.~~

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~~5.13~~ 5.12 The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:

i. specialist services, such as legal professionals acting in disputes;

ii. repairs to, or parts for, existing machinery or equipment;

iii. works, goods or services that constitute an extension of an existing contract;

iv. goods or services that are only available from one supplier or are sold at a fixed price.

~~5.14~~ 5.13 When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council or relevant committee. Avoidance of competition is not a valid reason.

~~5.15~~ 5.14 The council shall not be obliged to accept the lowest or any tender, quote or estimate.

~~5.16~~ 5.15 Individual purchases within an agreed budget for that type of expenditure may be authorised by:

- the Clerk, under delegated authority, for any items below £~~5,000~~7,500 excluding VAT.
- a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under £~~10,000~~12,500 excluding VAT.
- in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.
- the council for all items over £~~10,000~~12,500.

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

~~5.17~~ 5.16 No individual member, or informal group of members, may issue an official order unless instructed to do so in advance by a resolution of the council or make any contract on behalf of the council.

~~5.18~~ 5.17 No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council or a duly delegated committee acting within its Terms of Reference except in an emergency.

~~5.19~~ 5.18 In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £~~10,000~~12,500 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the council as soon as practicable thereafter.

~~5.20~~ 5.19 No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless the council is satisfied that the

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necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.

~~5.21~~ 5.20 An official order or letter shall be issued for all work, goods and services above £500 excluding VAT unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.

~~5.22~~ 5.21 Any ordering system can be misused and access to them shall be controlled by the RFO.

6 Banking and payments

6.1 The council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the Finance and General Purposes Committee. The council has resolved to bank with Nat West. The arrangements shall be reviewed annually for security and efficiency.

6.2 The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.

6.3 All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by the Clerk or authorised officer.

6.4 Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised in reports to avoid disclosing any personal information.

6.5 All payments shall be made by online banking, credit card or cheque, in accordance with a resolution of the council or duly delegated committee or a delegated decision by an officer, unless the council resolves to use a different payment method.

~~6.5~~6.6 For each financial year the RFO may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance

~~6.6~~6.7 The Clerk and RFO shall have delegated authority to authorise payments in the following circumstances:

i. any payments of up to £5,000 excluding VAT, within an agreed budget.

ii. payments of up to £10,000 excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.

iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 or to comply with contractual terms,

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where the due date for payment is before the next scheduled meeting of the council, where the Clerk certifies that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council.

iv. Fund transfers within the councils banking arrangements up to the sum of £~~100~~250,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council.

~~6.7~~6.8 The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting to the council. The council shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

7 Electronic payments

7.1 Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process. The Clerk may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.

7.2 All authorised signatories shall have access to view the council's bank accounts online.

7.3 No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.

7.4 An authorised officer shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be provided to two authorised signatories and/or two councillors.

7.5 Two councillors shall check the payment details against the invoices before approving each payment using an approved system.

7.6 Evidence shall be retained showing which members approved the payment(s) and a printout of the transaction(s) confirming that the payment has been made shall be appended to the invoice(s) for audit purposes.

7.7 A full list of all payments made shall be provided to the next council meeting.

7.8 With the approval of the Finance and General Purposes Committee in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are signed/approved online by two authorised persons. The approval of the use of each variable direct debit shall be reviewed by the Finance and General Purposes Committee at least every two years.

7.9 Payment may be made by BACS or CHAPS by resolution of the Finance and General Purposes Committee provided that each payment is approved by two authorised officers or councillors, evidence is retained and any payments are reported to the council at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.

7.10 If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are signed or approved online by two authorised persons, evidence of this is retained and any payments are reported to council when made. The approval of the use of a banker's standing order shall be reviewed by the Finance and General Purposes Committee at least every two years.

7.11 Account details for suppliers may only be changed upon written notification by the supplier verified by the Clerk. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every five years.

7.12 Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.

7.13 Remembered password facilities should not be used on any computer system used for council banking.

8 Cheque payments

8.1 Cheques or orders for payment in accordance with a resolution or delegated decision shall be signed by two authorised signatories.

8.2 A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.

8.3 To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.

9 Payment cards

9.1 Any Debit Card issued for use will be specifically restricted to the Clerk and will also be restricted to a single transaction maximum value of £1,000 unless authorised by council or finance committee in writing before any order is placed.

9.2 A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the RFO. Transactions and purchases made will be reported to the council and authority for topping-up shall be at the discretion of the RFO.

9.3 Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk and other authorised officers and any balance shall be paid in full each month.

9.4 Personal credit or debit cards of members or staff shall not be used except for expenses of up to £300 including VAT, incurred in accordance with Council policy.

10 Petty Cash

10.1 The RFO shall maintain a petty cash imprest account of £250 and may provide petty cash to officers for the purpose of defraying operational and other expenses.

a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.

b) Cash income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.

c) Payments to maintain the petty cash float shall be shown separately on any schedule of payments presented for approval.

11 Payment of salaries and allowances

11.1 **As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**

11.2 **Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**

11.3 Salary rates shall be agreed by the council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the council or relevant committee.

11.4 Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.

11.5 Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.

11.6 Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the computerised accounting system. Payroll reports will be reviewed by the RFO and nominated members of the Finance and General Purposes Committee to ensure that the correct payments have been made.

11.7 Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the full council.

11.8 Before employing interim staff outside of budget, the council must consider a full business case.

12 Loans and investments

12.1 Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.

12.2 Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full council, following a written report on the value for money of the proposed transaction.

12.3 The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

12.4 All investment of money under the control of the council shall be in the name of the council.

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

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

13 Income

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

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

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

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

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

13.6 The RFO shall ensure that VAT is correctly recorded in the council's accounting software and that any VAT Return required is submitted from the software by the due date.

13.7 Where significant sums of cash are regularly received by the council, the RFO shall 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 record such as ticket issues, and that appropriate care is taken for the security and safety of individuals banking such cash.

13.8 Any income that is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting.

14 Payments under contracts for building or other construction works

14.1 Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.

14.2 Any variation of, addition to or omission from a contract must be authorised by the Clerk to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

15 Stores and equipment

15.1 The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.

15.2 Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.

15.3 Stocks shall be kept at the minimum levels consistent with operational requirements.

15.4 The RFO shall be responsible for periodic checks of stocks and stores, at least annually.

16 Assets, properties and estates

16.1 The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.

16.2 The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.

16.3 The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

16.4 No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a written report shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).

16.5 No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, except where the estimated value of any one item does not exceed £5,000. In each case a written report shall be provided to council with a full business case.

17 Insurance

17.1 The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.

17.2 The Clerk shall give prompt notification to the RFO and/or insurers of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.

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

17.4 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.

18 Charities

18.1 Where the council is sole managing trustee of a charitable body the Clerk and RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The Clerk and RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document.

19 Suspension and revision of Financial Regulations

19.1 The council shall review these Financial Regulations ~~bi-~~annually and following any change of clerk or RFO. The Clerk shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.

19.2 The council may, by resolution duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.

19.3 The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

Appendix 1 - Tender process

1) Any invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
2) The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the council.
3) Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
4) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
5) Any invitation to tender issued under this regulation shall be subject to Standing Order ~~17~~ 18 and shall refer to the terms of the Bribery Act 2010.
6) Where the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

ITEM 10

ST. AUSTELL TOWN COUNCIL

Civility & Respect

DRAFT

DIGNITY AT WORK POLICY

Date of adoption:	October 2026
Responsible Officer:	Town Clerk
Date of review:	September 2029

St. Austell Town Council believes that civility and respect are important in the working environment, and expect all councillors, officers and the public to be polite and courteous when working for, and with the council.

Purpose

St. Austell Town Council is committed to creating a working environment where all council employees, councillors, contractors and others who come into contact with us in the course of our work, are treated with dignity, respect and courtesy. We aim to create a workplace where there is zero tolerance for harassment and bullying

In support of this objective, St. Austell Town Council has signed up to the Civility Pledge, as a commitment to civility and respect in our work, and politeness and courtesy in behaviour, speech, and in the written word. Further information about the Civility and Respect Pledge is available NALC & SLCC

We recognise that there is a continuum where unaddressed issues have the potential to escalate and become larger, more complex issues and this policy sets out how concerns will be managed. However the emphasis of this policy is on resolution and mediation where appropriate, rather than an adversarial process.

This document:

- Explains how we will respond to complaints of bullying or harassment;
- Ensures that we respond sensitively and promptly; and,
- Supports our employees in ensuring their behaviour does not amount to bullying and/or harassment by giving examples.

Scope

This policy covers bullying and harassment of and by the Town Clerk and all employees engaged to work at the Town Council. Should agency staff, or contractors have a complaint connected to their engagement with the Town Council this should be raised to their nominated contact, manager or the Town Clerk, in the first instance. Should the complaint be about the Town Clerk, the complaint should be raised to the Chair of the Town Council's Staffing Committee, usually the Mayor.

Agency staff and contractors are equally expected to treat Council colleagues, and other representatives and stakeholders with dignity and respect, and the council may terminate the contract, without notice, where there are suspicions or evidence of harassment or bullying.

Complaints about other employment matters will be managed under the Council's grievance policy.

It is noted that the management of a situation may differ depending on who the allegations relate to (e.g. employees, contractor, councillor), however, the Council will take appropriate action if any of its employees are bullied or harassed by employees, councillors, members of the public, suppliers or contractors.

The position on bullying and harassment

All staff and council representatives are entitled to dignity, respect and courtesy within the workplace and to not experience any form of discrimination. The Town Council will not tolerate bullying or harassment in our workplace or at work-related events outside of the workplace, whether the conduct is a one-off act or repeated course of conduct, and whether harm is intended or not. Neither will we tolerate retaliation against, or victimisation of, any person involved in bringing a complaint of harassment or bullying. Everyone should also be aware that, if they have bullied or harassed someone (e.g. physical violence, harassment), in some circumstances the treatment may amount to a crime punishable by a fine or imprisonment.

We expect all representatives of the Council to treat each other with respect and uphold the values of the code of conduct, civility and respect pledge, equality opportunities policy, and all other policies and procedures set by the Town Council.

We expect you to demonstrate respect by listening and paying attention to others, having consideration for other people's feelings, following protocols and rules, showing appreciation and thanks, and being kind.

Allegations of bullying and harassment will be treated seriously. Investigations will be carried out promptly, sensitively and, as far as possible, confidentially. See the grievance policy for further details regarding the process. Employees and others who make allegations of bullying or harassment in good faith will not be treated less favourably as a result.

False accusations of harassment or bullying can have a serious effect on innocent individuals. Staff and others have a responsibility not to make false allegations. While we will assume that all complaints of bullying and harassment are made in good faith, in the event that allegations are found to be malicious or vexatious the person raising the complaint may be subject to action under the council's disciplinary procedure.

Harassment	•Where a person is subject to uninvited conduct that violates their dignity, in connection with a protected characteristic •Behaviour that creates a hostile, humiliating, degrading or similarly offensive environment in relation to a protected characteristic
Bullying	•Behaviour that leaves the victim feeling threatened, intimidated, humiliated, vulnerable or otherwise upset. It does not need to be connected to a protected characteristic.

What Type of Treatment amounts to Bullying or Harassment?

'Bullying' or 'harassment' are phrases that apply to treatment from one person (or a group of people) to another that is unwanted and that has the effect of violating that person's dignity or creating an intimidating, hostile, degrading, humiliating, or offensive environment for that person.

Examples of bullying and harassment include:

- Physical conduct ranging from unwelcome touching to serious assault
- Unwelcome sexual advances
- The offer of rewards for going along with sexual advances e.g. promotion, access to training
- Threats for rejecting sexual advances
- Demeaning comments about a person's appearance
- Verbal abuse or offensive comments, including jokes or pranks related to age, disability, gender re-assignment, marriage, civil partnership, pregnancy, maternity, race, religion, belief, sex or sexual orientation
- Unwanted nicknames, especially related to a person's age, disability, gender re-assignment, marriage, civil partnership, pregnancy, maternity, race, religion, belief, sex or sexual orientation
- Spreading malicious rumours or insulting someone
- Lewd or suggestive comments or gestures
- Deliberate exclusion from conversations, work activities or social activities.
- Withholding information a person needs in order to do their job
- Practical jokes, initiation ceremonies or inappropriate birthday rituals
- Physical abuse such as hitting, pushing or jostling
- Rifling through, hiding or damaging personal property
- Display of pictures or objects with sexual or racial overtones, even if not directed at any particular person
- Isolation or non-cooperation at work
- Subjecting a person to humiliation or ridicule, belittling their efforts, whether directly and / or in front of others
- The use of obscene gestures
- Abusing a position of power

Bullying and harassment can occur through verbal and face to face interactions, but can also take place through sharing inappropriate or offensive content in writing or via email and other electronic communications and social media.

It is important to recognise that conduct which one person may find acceptable, another may find totally unacceptable and behaviour could be harassment when the person had no intention to offend. We all have the right to determine what offends us. Some behaviour will be clear to any reasonable person that it is likely to offend – for example sexual touching. Other examples may be less clear, however, you should be aware that harassment will occur if behaviour continues after the recipient has advised you that the behaviour is unacceptable to them.

Harassment can also occur where the unwanted behaviour relates to a perceived characteristic (such as offensive jokes or comments based on the assumption someone is gay, even if they are not) or due to their association with someone else (such as harassment related to their partner having a disability for example). See the Council's Equality and Diversity Policy.

All employees must, therefore, treat their colleagues with respect and appropriate sensitivity and should feel able to challenge behaviour that they find offensive even if it is not directed at them.

It is important to recognise that bullying does not include appropriate criticism of an employee's behaviour or effective, robust performance management. Constructive and fair feedback about your behaviour or performance from your manager or colleagues/Councillors is not bullying. It is part of normal employment and management routines, and should not be interpreted as anything different.

Victimisation

Victimisation is subjecting a person to a detriment because they have, in good faith, complained (whether formally or otherwise) that someone has been bullying or harassing them or someone else, or supported someone to make a complaint or given evidence in relation to a complaint. This would include isolating someone because they have made a complaint or giving them a heavier or more difficult workload.

Provided that you act in good faith, i.e. you genuinely believe that what you are saying is true, you have a right not to be victimised for making a complaint or doing anything in relation to a complaint of bullying or harassment and the council will take appropriate action to deal with any alleged victimisation, which may include disciplinary action against anyone found to have victimised you.

Making a complaint that you know to be untrue, or giving evidence that you know to be untrue, may lead to disciplinary action being taken against you.

Reporting Concerns

What you should do if you feel you are being bullied or harassed by a member of the public or supplier (as opposed to a colleague)

If you are being bullied or harassed by someone with whom you come into contact at work, please raise this with your nominated manager in the first instance or, with the Town Clerk. Any such report will be taken seriously, and we will decide how best to deal with the situation, in consultation with you.

What you should do if you feel you are being bullied or harassed by a councillor: If you are being bullied or harassed by a councillor, please raise this with the Town Clerk in the first instance. They will then decide how best to deal with the situation, in consultation with you. There are two possible avenues for you, informal or formal. The Informal Resolution is described below. Formal concerns regarding potential breaches of the Members' Code of Conduct must be investigated by the Monitoring Officer.

The Council will consider reasonable measures to protect your health and safety. Such measures may include a temporary change in duties or change of work location, not attending meetings with the person about whom the complaint has been made etc.

What you should do if you witness an incident you believe to harassment or bullying: If you witness such behaviour you should report the incident in confidence to the Town Clerk. Such reports will be taken seriously and will be treated in strict confidence as far as it is possible to do so.

What you should do if you are being bullied or harassed by another member of staff: If you are being bullied or harassed by a colleague or contractor, there are two possible avenues for you, informal or formal. These are described below.

Informal resolution

If you are being bullied or harassed, you *may* be able to resolve the situation yourself by explaining clearly to the perpetrator(s) that their behaviour is unacceptable and contrary to the council's policy and must stop. Alternatively, you may wish to ask the Town Clerk, your nominated manager or a colleague to put this on your behalf or to be with you when confronting the perpetrator(s).

If the above approach does not work or if you do not want to try to resolve the situation in this way, or if you are being bullied by your own nominated manager, you should raise the issue with the Town Clerk. (If your concern relates to the Town Clerk, you should raise it with the Chair of the Staffing Committee). The Chair (or another appropriate person) will discuss with you the option of trying to resolve the situation informally by telling the alleged perpetrator, without prejudicing the matter, that:

- there has been a complaint that their behaviour is having an adverse effect on a member of the Council staff
- such behaviour is contrary to our policy
- for employees, the continuation of such behaviour could amount to a serious disciplinary offence

It may be possible for this conversation to take place with the alleged perpetrator without revealing your name, if this is what you want. The person dealing with it will also stress that the conversation is confidential.

In certain circumstances we may be able to involve a neutral third party (a mediator) to facilitate a resolution of the problem. The Town Clerk or Chair will discuss this with you if it is appropriate.

If your complaint is resolved informally, the alleged perpetrator(s) will not usually be subject to disciplinary sanctions. However, in exceptional circumstances (such as extremely serious allegation or in cases where a problem has happened before) we may decide to investigate further and take more formal action notwithstanding that you raised the matter informally. We will consult with you before taking this step.

Raising a formal complaint

If informal resolution is unsuccessful or inappropriate, you can make a formal complaint about bullying and harassment through the Council's grievance procedure. You should raise your complaint to the Town Clerk. A formal complaint may ultimately lead to disciplinary action against the perpetrator(s) where they are employed.

The Town Clerk will appoint someone to investigate your complaint in line with the grievance policy. You will need to co-operate with the investigation and provide the following details (if not already provided):

- The name of the alleged perpetrator(s),
- The nature of the harassment or bullying,
- The dates and times the harassment or bullying occurred,
- The names of any witnesses and
- Any action taken by you to resolve the matter informally.

The alleged perpetrator(s) would normally need to be told your name and the details of your grievance in order for the issue to be investigated properly. However, we will carry out the investigation as confidentially and sensitively as possible. Where you and the alleged perpetrator(s) work in proximity to each other, we will consider whether it is appropriate to make temporary adjustments to working arrangements whilst the matter is being investigated.

Where your complaint relates to potential breaches of the Councillors Code of Conduct, these will need to be investigated by the Monitoring Officer. The Council will consider any adjustments to support you in your work and to manage the relationship with the councillor the allegations relate to, while the investigation proceeds.

Investigations will be carried out promptly (without unreasonable delay), sensitively and, as far as possible, confidentially. When carrying out any investigations, we will ensure that individuals' personal data is handled in accordance with the data protection policy.

The Council will consider how to protect your health and wellbeing whilst the investigation is taking place and discuss this with you. Depending on the nature of the allegations, the Investigator may want to meet with you to understand better your complaint (see the Grievance Policy for further information, and details of your right to be accompanied).

After the investigation, a panel will meet with you to consider the complaint and the findings of the investigation in accordance with the grievance procedure. At the meeting you may be accompanied by a fellow worker or a trade union official.

Following the conclusion of the hearing the panel will write to you to inform you of the decision and to notify you of your right to appeal if you are dissatisfied with the outcome. You should put your appeal in writing explaining the reasons why you are dissatisfied with the decision. Your appeal will be heard under the appeal process that is described in the grievance procedure.

The use of the Disciplinary Procedure

If at any stage from the point at which a complaint is raised, we believe there is a case to answer and a disciplinary offence might have been committed, we will instigate our disciplinary procedure. We will keep you informed of the outcome.

Item 11

Action Plan 2026-2027 showing origins and budget

Action	Responsible Officer/Committee	Deadline	Progress	Origin	Budget	September RAG
1.Explore the potential to upgrade the skateboard park in Poltair Park	Town Clerk/Operations Manager **Community Committee**	December 2026	Presentation to Members in June/July.	Community feedback from Pump Track project.	£30,000	
2. Apply for CIL funding to approve accessibility in the Meadows, Poltair and Woodland Road parks	Town Clerk **Community Committee**	February 2026	Action complete Request rejected	Officer inspection	£10,000	
3. Obtain funding and instal new CCTV cameras	Town Clerk **Council**	March 2026	Consultation commenced	Feedback from the community, Young People Cornwall and the Leisure Centre concerned about ASB.	£25,000	
4. Implement winter maintenance programme	Operations Manager **Community Committee**	April 2026	Nearing completion.	Good routines.	£20,000	

Approved 16.3.26

5. Organise a Climate Awareness Event at the Library	Deputy Town Clerk/Library Manager **Climate & Environment Committee**	May 2026	Dates being reviewed.	Lobbying from community group Climate Action St. Austell.	£500	
6. Achieve LCAS Quality Status	Town Clerk/Deputy Town Clerk **Council**	September 2026	Work commenced on Gold status.	Town Clerk	£300	
7. Review funding arrangements for security personnel	Town Clerk **Council**	March 2026	OPCC have confirmed 6 month extension to 09/26.	Good routines.	£30,000	

Action	Responsible Officer/Committee	Deadline	Progress	Origin	Budget	September RAG
8. Investigate cost and potential location for a wheelchair swing	Operations Manager **Community Committee**	April 2026	Consultation being progressed.	Counsellor request	£0	
9. Acquire the freehold of the Library	Town Clerk **Council**	March 2026	Negotiations commenced.	Community feedback demonstrates clear support for the Library and its service and a wish to safeguard it.	£26,500	
10. Secure a freehold or long leasehold interest in The House Youth Centre	Town Clerk **Council**	March 2026	Negotiations commenced.	Consultant identified	£1,500	
11. Produce a design for a second phase of the piazza at the Holy Trinity Church	Town Clerk Regeneration Officer **Council**	February 2026	Draft design for Phase 2 complete.	Town Centre Revitalisation project	Grant funded	
12. Re-surfacing section of Priory Car Park	Operations Manager **Finance & General Purposes Committee**	March 2027	To be progressed.	Good routines and thorough customer feedback.	£10,000	

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Approved 16.3.26

13. Delivery of improvements to Landrew Road Park and The Meadows utilising CIL Funding.	Town Clerk/Operations Manager **Council**	March 2025	Complete	Councillor priority	CIL funding	
14. Design and implement a programme of events across the Parish.	Deputy Town Clerk/Library Manager **Community Committee**	May 2026	Being progressed.	Councillor priority	£20,000	
15. Support "Eat Festival" in St Austell Town Centre	Deputy Town Clerk **Community Committee**	May 2026	Jointly funded with BID.	Councillor priority	£2,500	
16. Arrange Mayor Making event	Deputy Town Clerk **Finance & General Purposes Committee**	27.05.26	Being progressed.	Good routines	£3,000	

Action	Responsible Officer/Committee	Deadline	Progress	Origin	Budget	September RAG
17. Arrange external decoration of Library	Deputy Town Clerk Operations Manager **Finance & General Purposes Committee**	September 2026	Outstanding works being negotiated with CC.	Officer priority	£5,000	
18. Support the Children's Literary Festival for St Austell	Deputy Town Clerk/Library Manager **Community Committee**	June 2026	Library supporting.	Feedback from Community Committee	£1,000	
19. Review Members Allowances Scheme	Town Clerk/Deputy Town Clerk **Council**	May 2026	To be progressed.	Councillor priority	£1,500	
20. Introduce additional planting to "green" Priory Car Park entrance, Trinity Street and Vicarage Place	Operations Manager/ Regeneration Officer **Community Committee**	February 2026	Complete.	Officer priority	£2,500	
21. Upgrade Priory toilet doors/locking systems	Operations Manager **Finance & General Purposes Committee**	March 2027	Being monitored	Good routines.	£200	
22. Review Town Council Climate Change Action Plan	Town Clerk Deputy Town Clerk Operations Manager **Climate & Environment Committee**	December 2026	Reviewed regularly.	Community Committee	£0	

Approved 16.3.26

23. Contribute to development plans for Penwinnick Road site	Town Clerk Deputy Town Clerk **Planning and Regeneration Committee**	July 2026	Awaiting planning approval and detailed application.	Planning and Regeneration Committee	£0	

Approved 16.3.26

Action	Responsible Officer/Committee	Deadline	Progress	Origin	Budget	September RAG
24. Help to attract funding and delivery of phase 2 of Holy Trinity Church grounds improvement	Town Clerk Regeneration Officer **Council**	October 2026	Design work complete.	Town Centre Revitalisation Project	£ Grant dependent	
25. Implement a programme of engagement with young people	Town Clerk/Senior Projects Officer	May 2026	Youth Council being set up.	Councillor priority	£1,000	
26. Undertake annual review of staffing structure and remuneration	Town Clerk Deputy Town Clerk Operations Manager **Staffing Committee**	September 2026	To be progressed.	Good routines.	£0	
27. Secure the future operational base of St Austell Town Council beyond the lease termination	Town Clerk **Council**	December 2026	Lease at Stable Block renewed. Alternatives being explored.	Councillor priority	£ t.b.c.	
28. Replace the Helter Skelter and Dino Swing at Poltair Park	Operations Manager **Community Committee**	April 2026	Consultation being progressed.	Officer priority	£140,000	
29. Consider a programme of vehicle replacements	Town Clerk/Operations Manager **Council**	August 2026	Budget approved.	Good routines.	£20,000 p. a.	

Approved 16.3.26

30. Consider programme of play equipment replacements at Poltair Park	Operations Manager **Community Committee**	August 2026	Being progressed.	Officer priority	£ t. b. c.	

Action	Responsible Officer/Committee	Deadline	Progress	Origin	Budget	September RAG
31. Investigate improvement options for the MUGA and fitness equipment at Truro Road Park	Operations Manager **Finance & General Purposes Committee**	March 2027	To be progressed.	Officer priority	£0	
32. Arrange Remembrance Day Parade and Service	Deputy Town Clerk/Admin Assistant **Finance & General Purposes Committee**	November 2026	Work will commence July/August 2026	Councillor priority and high positive levels of community feedback	£2,000	
33. Review the effectiveness of the ASB joint working arrangements	Town Clerk Deputy Town Clerk **Council**	December 2026	Waiting for partners	Councillor priority and high levels of community feedback	£0	
34. Review effectiveness and management of CCTV system	Town Clerk **Council**	December 2026	Waiting for partners	Councillor priority and high levels of community feedback	£100,000	
35. Lobby Cornwall Council to improve IT facilities in the library	Town Clerk Deputy Town Clerk **Finance and General Purposes Committee**	December 2026	Representations made to Cornwall Council	Following customer feedback about slow	£1,000	

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				connection and processing speeds.		
36. Engage with consultation re Blantyre site to achieve a good extra care scheme	Town Clerk **Council**	December 2026	Presentation from Cornwall Council on 02.03.26	Town Centre Revitalisation Project	£0	
37. Support the White River Project and identify ways in which it might benefit St Austell parish	Town Clerk **Council**	December 2026	Early engagement stage	Planning and Regeneration Committee	£ t. b. c.	

Action	Responsible Officer/Committee	Deadline	Progress	Origin	Budget	September RAG
38. Review Parking charges and signage	Town Clerk Operations Manager and **Council**	December 2026	Report written September 2026	Good routines.	£250,000 income target	
39. Negotiate the replacement of the library boiler	Town Clerk Deputy Town Clerk **Finance and General Purposes Committee**	February 2026	Work complete.	Officer priority	Coprnwall Council paying	
40. Implement a programme of community events in the Library	Deputy Town Clerk/Library Manager **Finance and General Purposes Committee**	April 2026	Working with SALSA to deliver	Community group request	£3,000	
41. Complete new lease with St Austell Bowls Club	Town Clerk/Senior Projects Officer **Council**	June 2026	Contact made with the Bowls Club.	Good routines.	£0	
42. Monitor and identify funding opportunities for further economic investment in the town	Town Clerk **Council**	Ongoing	Ongoing discussions with CC regarding vacant retail units.	Good routines.	£0	
43. Monitor and identify funding opportunities generally	Town Clerk **Council**	Ongoing	Funding sources	Good routines.	£0	

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			being monitored			

Action	Responsible Officer/Committee	Deadline	Progress	Origin	Budget	September RAG
44. Monitor changes to national planning guidance and respond to significant further consultations and seek maximum involvement in work relating to the Cornwall local plan drawing from experience on the original plan and the spatial development plan strategy.	Town Clerk/Senior Projects Officer **Planning and Regeneration Committee**	Ongoing	Government guidance and consultation from CC awaited. Projects Officer recruited.	Central government	£10,000	
45. Review and update the Council's Communication Strategy in light of progress made and planned.	Deputy Town Clerk **Finance and General Purposes Committee**	September 2026	To be progressed	Finance and General Purposes Committee	£0	
46. To identify a suitable supplier and instal solar panels on the Priory Car park toilets	Operations Manager/ Senior Projects Officer **Climate and Environment Committee**	September 2026	To be progressed	Lobbying from community group Climate	£10,000	

				Action St. Austell.		
47. To monitor proposals from the Government and Cornwall Council on the restructuring of local government and structures which affect Cornwall and respond accordingly.	Town Clerk **Council**	Ongoing	Monitoring negotiations	Counsellor priority	£0	
48. Arrange Mayor's Charity Dinner	Deputy Town Clerk **Council**	March 2026	Complete	Councillor priority	£0	
49. Arrange official Pump Track opening event and consider creating friends group	Operations Manager/Senior Projects Officer **Community Committee**	Complete	Event planning underway for 28.05.26	Community request post consultation exercise	£3,5000	

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Action	Responsible Officer/Committee	Deadline	Progress	Origin	Budget	September RAG
50. Improve the accessibility and content of the Town Council's website	Town Clerk/Senior Projects Officer **Finance and General Purposes Committee**	March 2026	Work commenced	Good routines	£0	
51. Engage with the Market House directors to develop a vision and seek funding for improvements to enhance the historic quarter	Town Clerk/Senior Projects Officer **Community Committee**	September 2026	Meetings commenced	Officer priority	£5,000	
52. Recruit an apprentice Grounds Maintenance Operative	Operations Officer **Staffing Committee**	May 2026	To be progressed	Staffing Committee	£20,000	
53. Monitor and review events in light of the Martyn's Law.	Town Clerk Community Committee	December 2026	Watching legislative changes.	Officer priority	£0	

To be reviewed March 2027

Approved 16.3.26

AGENDA NO: 12

ST AUSTELL TOWN COUNCIL

FINANCE AND GENERAL PURPOSES COMMITTEE

28TH SEPTEMBER 2026

BUDGET MONITORING REPORT

1. PURPOSE OF REPORT

To provide Members with an update on income and expenditure to the 31st August 2026 and a copy of the Council's latest bank reconciliation statements.

2. LEGAL AND RISK MANAGEMENT ISSUES

It is a legal requirement for the Town Council to set a budget annually and it is good practice to monitor that budget at regular intervals. The Town Clerk monitors budgets monthly and provides regular budget monitoring reports to the Finance and General Purposes Committee. It is part of the remit of the Finance and General Purposes Committee to monitor and manage budgets on behalf of the Town Council.

3. RESOURCE ISSUES

None outside of existing budgets.

4. EQUALITIES ISSUES

None.

5. ENVIRONMENTAL ISSUES

None.

6. RECOMMENDATIONS

It is recommended that Members note the attached budget monitoring reports and bank reconciliation statement.

The budget variance report for August 2026 and the financial year to the 31st August 2026 is attached for information. Income and expenditure is generally within acceptable limits.

Significant variances are explained below:

- **Car park income** is better than predicted possibly because of road closures
- **Other grants and contributions –** money due from OPCC for CCTV cameras
- **Other income** – Cornwall Council recharges re: telecommunications and footpaths
- **Contract payments** – CCTV repairs and changing places toilet service plan
- **Electricity** – seasonal savings
- **Miscellaneous expenses** – CCTV cameras not yet purchased
- **Miscellaneous grants** – grants to BID and Mayor's charities
- **Other transport/plant expenses** – new vehicle not yet purchased.
- **Rates** – reduced rateable values
- **Repairs/Maintenance Premises** – Priory Car Park wall repairs
- **Salaries and Wages** – pay award pending

DAVID POOLEY - TOWN CLERK

Budget Variance

St Austell Town Council

For the month ended 31 August 2026

	AUG 2026	AUG 2026 OVERALL BUDGET	VARIANCE	VARIANCE %	APR-AUG 2026	APR-AUG 2026 OVERALL BUDGET	VARIANCE	VARIANCE %
Trading Income								
Car Park Income	28,228.31	22,083.00	6,145.31 ↑	27.83% ↑	123,197.90	110,415.00	12,782.90 ↑	11.58% ↑
Interest Income	780.18	3,167.00	(2,386.82) ↓	-75.37% ↓	14,674.03	15,835.00	(1,160.97) ↓	-7.33% ↓
Library Income	880.02	467.00	413.02 ↑	88.44% ↑	3,785.50	2,335.00	1,450.50 ↑	62.12% ↑
Other Grants and Contributions	10,000.00	-	10,000.00 ↑	- —	10,000.00	-	10,000.00 ↑	- —
Other Income	4,091.20	212.00	3,879.20 ↑	1,829.81% ↑	24,929.21	1,060.00	23,869.21 ↑	2,251.81% ↑
Precept Payments	-	-	- —	- —	710,300.00	710,300.00	- —	- —
Public Convenience Charges	209.86	200.00	9.86 ↑	4.93% ↑	825.83	1,000.00	(174.17) ↓	-17.42% ↓
Rent Received	-	870.00	(870.00) ↓	-100.00% ↓	3,135.00	4,350.00	(1,215.00) ↓	-27.93% ↓
Total Trading Income	**44,189.57**	**26,999.00**	**17,190.57**	**63.67%**	**890,847.47**	**845,295.00**	**45,552.47**	**5.39%**
Gross Profit	**44,189.57**	**26,999.00**	**17,190.57**	**63.67%**	**890,847.47**	**845,295.00**	**45,552.47**	**5.39%**
Operating Expenses								
Books and Publications	-	50.00	(50.00) ↓	-100.00% ↓	-	100.00	(100.00) ↓	-100.00% ↓
Cleaning & Domestic Supplies	1,852.22	1,858.00	(5.78) ↓	-0.31% ↓	8,070.76	9,290.00	(1,219.24) ↓	-13.12% ↓
Contract Hire and Operating Leases	190.00	83.00	107.00 ↑	128.92% ↑	225.00	415.00	(190.00) ↓	-45.78% ↓
Contract Payments	15,455.62	16,121.00	(665.38) ↓	-4.13% ↓	88,546.84	80,605.00	7,941.84 ↑	9.85% ↑
Election Expenses	-	-	- —	- —	-	1,000.00	(1,000.00) ↓	-100.00% ↓

	AUG 2026	AUG 2026 OVERALL BUDGET	VARIANCE	VARIANCE %	APR-AUG 2026	APR-AUG 2026 OVERALL BUDGET	VARIANCE	VARIANCE %
Electricity	534.12	3,070.00	(2,535.88) ↓	-82.60% ↓	7,146.15	15,350.00	(8,203.85) ↓	-53.45% ↓
Fuel	1,063.87	1,082.00	(18.13) ↓	-1.68% ↓	7,320.53	5,410.00	1,910.53 ↑	35.31% ↑
Gas	168.11	350.00	(181.89) ↓	-51.97% ↓	1,024.09	1,750.00	(725.91) ↓	-41.48% ↓
Grounds Maintenance Supplies	1,321.71	2,208.00	(886.29) ↓	-40.14% ↓	15,270.37	11,040.00	4,230.37 ↑	38.32% ↑
Insurances	-	-	- —	- —	12,304.09	12,695.00	(390.91) ↓	-3.08% ↓
IT / Communications	2,043.07	2,048.00	(4.93) ↓	-0.24% ↓	12,660.91	10,240.00	2,420.91 ↑	23.64% ↑
Mayors Allowances	-	62.00	(62.00) ↓	-100.00% ↓	200.93	310.00	(109.07) ↓	-35.18% ↓
MembersAllowance	90.00	-	90.00 ↑	- —	816.35	-	816.35 ↑	- —
Miscellaneous Expenses	2,094.10	6,868.00	(4,773.90) ↓	-69.51% ↓	14,333.82	34,340.00	(20,006.18) ↓	-58.26% ↓
Miscellaneous Grants	-	6,229.00	(6,229.00) ↓	-100.00% ↓	50,789.00	31,145.00	19,644.00 ↑	63.07% ↑
Office Supplies	28.10	248.00	(219.90) ↓	-88.67% ↓	809.15	1,240.00	(430.85) ↓	-34.75% ↓
Other Transport/plant expenses	-	2,434.00	(2,434.00) ↓	-100.00% ↓	499.53	12,170.00	(11,670.47) ↓	-95.90% ↓
Play Equipment	-	4,167.00	(4,167.00) ↓	-100.00% ↓	20,975.91	20,835.00	140.91 ↑	0.68% ↑
Printing and Stationery	439.45	342.00	97.45 ↑	28.49% ↑	1,836.41	1,710.00	126.41 ↑	7.39% ↑
Protective Clothing	-	249.00	(249.00) ↓	-100.00% ↓	741.43	1,245.00	(503.57) ↓	-40.45% ↓
Publicity	-	285.00	(285.00) ↓	-100.00% ↓	867.95	1,425.00	(557.05) ↓	-39.09% ↓
Rates	5,049.00	6,918.00	(1,869.00) ↓	-27.02% ↓	25,245.15	34,590.00	(9,344.85) ↓	-27.02% ↓
Recruitment	-	108.00	(108.00) ↓	-100.00% ↓	-	540.00	(540.00) ↓	-100.00% ↓
Rent / Room Hire	810.40	980.00	(169.60) ↓	-17.31% ↓	4,139.77	4,900.00	(760.23) ↓	-15.51% ↓
Repairs / Maintenance Premises	4,501.07	3,938.00	563.07 ↑	14.30% ↑	35,098.87	19,690.00	15,408.87 ↑	78.26% ↑

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	AUG 2026	AUG 2026 OVERALL BUDGET	VARIANCE	VARIANCE %	APR-AUG 2026	APR-AUG 2026 OVERALL BUDGET	VARIANCE	VARIANCE %
Repairs/ Maintenance-Vehicles/Plant	365.51	666.00	(300.49) ↓	-45.12% ↓	1,682.21	3,330.00	(1,647.79) ↓	-49.48% ↓
Road Fund / Taxes	362.50	124.00	238.50 ↑	192.34% ↑	1,087.50	620.00	467.50 ↑	75.40% ↑
Salaries / Wages	64,165.92	73,316.00	(9,150.08) ↓	-12.48% ↓	325,210.95	366,580.00	(41,369.05) ↓	-11.29% ↓
Small Grants Scheme	-	833.00	(833.00) ↓	-100.00% ↓	2,509.00	4,165.00	(1,656.00) ↓	-39.76% ↓
Subscriptions	-	775.00	(775.00) ↓	-100.00% ↓	4,505.72	3,875.00	630.72 ↑	16.28% ↑
Training	-	404.00	(404.00) ↓	-100.00% ↓	3,727.58	2,020.00	1,707.58 ↑	84.53% ↑
Transport Insurance	4,397.60	419.00	3,978.60 ↑	949.55% ↑	4,397.60	2,095.00	2,302.60 ↑	109.91% ↑
Travel and Subsistence	63.43	82.00	(18.57) ↓	-22.65% ↓	400.24	410.00	(9.76) ↓	-2.38% ↓
Water	360.98	441.00	(80.02) ↓	-18.15% ↓	1,382.00	2,205.00	(823.00) ↓	-37.32% ↓
Total Operating Expenses	**105,356.78**	**136,758.00**	**(31,401.22)**	**-22.96%**	**653,825.81**	**697,335.00**	**(43,509.19)**	**-6.24%**
Net Profit	**(61,167.21)**	**(109,759.00)**	**48,591.79**	**44.27%**	**237,021.66**	**147,960.00**	**89,061.66**	**60.19%**

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ST AUSTELL TOWN COUNCIL

BANK RECONCILIATION AS AT: 31.8.26

	£	£	
Business Current Account		43,848.64	
Mayor's Charity Account		40.00	
Business Direct Reserve Account		132,349.38	
Treasury Deposit Account		457,563.11	
Petty Cash		54.52	
Library Float		100.00	
Total in Bank		633,955.65	
Total Unpresented Cheques		0.00	
		633,955.65	
Outstanding receipts			
		0.00	
		0.00	
		633,955.65	
Accounting System Bank Balance:			
Opening Bank Balance		**312,827.41**	1
Expenditure to date		1309181.21	
Income to date		1630309.45	2
		633,955.65	
Accounting System Receipt not recorded			
Accounting System Bank Balance		**633,955.65**	0.00 balanced

Note:
Attach Accounting Statement and remember to adjust for the Outstanding Accounting System Entries after balancing.

Reconciliation Completed: Date: 1.9.26

Reviewed: Date: 1.9.26

1. Includes NW Treasury account (investment)
2. Adjusted for NW treasury account transfer and interest

Item 13

APPROVED DIRECT DEBITS

Company	Purpose	Comments
Adobe	Software	Monthly
AIBMS	Credit Card charges	Car park
Allstar Business Solutions	Fuel	Ad hoc
Biffa	Wheelie bins	Stable Block
British Gas	Electricity	Feeder pillar, Fore Street
British Gas	Electricity	Stable Block
British Gas	Electricity	Gardeners shed
BT	Internet	Monthly
Cobalt	Mobile phones	Monthly
Cornwall Council	Business rates (4)	Monthly
EE	WiFi - café	Monthly
Engie Power	Unmetered supply	Monthly
HMRC	VAT	Quarterly
Information Commissioners Office	Data Protection Registration	Annual
Initial	Feminine Hygiene	Stable Block
Microsoft	Software	Various
Nat West	Bankline	Monthly
Nat West	Credit card	Monthly
Screwfix	Various	Monthly
Worldpay	Credit/debit card service (2)	Monthly
Xero	Subscription	Monthly

REGULAR BACS PAYMENTS

Staff (20 No.)	Salaries	Monthly
HMRC	Income Tax and NI	Monthly
Cornwall Council	Pension contributions	Monthly
Annie Etheridge	Interpretation	Various
APS Construction	Toilet Cleaning	Quarterly
BT	CCTV Line Rental	Annual
DJR Water Hygiene	Legionella testing	Monthly
Enerveo	CCTV Maintenance	Quarterly
Flowbird	Car park machine maintenance	Annual
G4S	Cash handling	Monthly
Garden Services SW	South Street maintenance	Monthly
Griggs	Grounds Maintenance supplies	Monthly
ITEC	Telephones	Quarterly
ITEC	Printers/photocopiers	Monthly
Kent County Council	Gas/Electricity	Monthly
Mays Country Store	Grounds Maintenance supplies	Monthly
MRS	Radio rental	Quarterly
Newquay Town Council	CCTV Monitoring	Quarterly
Objective IT Services	Computer support	Monthly
SWW Source for Business	Water charges	Monthly
T Clarke	Alarms	Annual
Treveth Holdings	Rent of office	Monthly

Vision ICT	Website	Annual
Young People Cornwall	Grants	Quarterly
Zurich	Insurances	Annual

30th July 2026

ITEM 15

Internal Audit

No.	Income and Invoices Raised	Yes	No	Comments
1.	Have invoices been raised and issued in a timely manner?	✓		Very few Young People C'wall Bowls Club
2.	Has VAT been accounted for properly?	✓		
3.	Are invoices clear and presentable?	✓		
4.	(a) Have all invoices been paid? (b) If 'No' at (a) Is there evidence of debt recovery action?	✓		
5.	If the invoice has been paid, does the Income and Expenditure System show the payment correctly?	✓		
6.	Does the Library income match the till receipts?			Not checked as receipts are at library.
7.	Does the car park income match the car park cash collection records?			Not checked, but discussed
8.	Does the toilet income match the toilet cash collection records?			Not checked as not reconcileable due to age of locking systems.
9.	Spot check cash in the accounting system against the collection records.			Not worth replacing due to cost and amount involved

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	Other Comments		

Internal Auditors

	Print	Signature	Date
1.	MARK GRAY		31/3/26
2.	RICHARD CLEMO		31/7/26

Internal Audit

No.	Bank Reconciliation	Yes	No	Comments
	For guidance, see 'Bank Reconciliation' procedure notes.			
1	Has the Bank Reconciliation been completed for the previous month-end? If 'No', how many months have not been completed?	✓		
	Assuming the Bank Reconciliation is current….			
2	Do the Bank balances reported agree with the balances shown on Bank statements?	✓		
3	Do expenditure and income figures in the Bank reconciliation match the cash book?	✓		after adjustment for the treasury management account.
4	Are the unpresented cheques reported correctly?	✓		No cheques used
5	Are the credits and direct debits unaccounted for reasonable?	✓		None at end of June
6	Are there any areas of concern with regard to the bank reconciliation or banking arrangements?		✓	
7	Have bank reconciliations been reported to each Finance and General Purposes Committee?	✓		
	Other Comments			

Internal Auditors

Print	Signature	Date
1. MARK GRAY	[signature]	31/7/26
2. RICHARD CLEMO	[signature]	31/7/26

Internal Audit

No.	Petty Cash	Yes	No	Comments
	The Town Clerk maintains a petty cash imprest account so that the balance of receipts and cash held should always equal £250.			
1	Does the cash box contain vouchers and cash to the sum of £250?	✓		
2	If the answer at (1) is 'No', is there a Petty Cash reimbursement voucher awaiting approval and entry in to the cashbook?			N/A
3	Do all the vouchers have receipts attached and have they all been signed?	✓		Up to year end March 2026.
4	Have all the vouchers been entered in the Income and Expenditure System and correctly analysed under the budget headings?	✓		
5	Has the VAT element been recorded and entered onto the Customs & Excise claim form?	✓		All done by the Xero software
6	Is the cash box kept in a secure location?	✓		
	Other Comments			

Internal Auditors

Print	Signature	Date
1. MARK GRAY		31/7/26
2. RICHARD CLEMO		31/7/26

Internal Audit

No.	Staffing	Yes	No	Comments
1	Are copies of the Contracts of Employment accessible and current?	✓		Checked Steve Skinner
2	Are Annual Leave Forms up-to-date?	✓		
3	Is there a record of overtime giving reasons?	✓		Very small amount, so dealt with via email
4	Are employees receiving the correct rate of pay for their spinal point? (Compare the Contract of Employment, Wages Ledger and National Pay Scales).	✓		
5	Are tax, national insurance and pensions properly accounted for and paid over on behalf of employees at appropriate intervals?	✓		
6.	Are expenses and mileage claims completed on the correct form and authorised appropriately?			
7.	Undertake a test check of payments for one pay period.			
	Other Comments			
				Internal Auditors **Print** **Signature** **Date** 1. MARK GRAY [signature] 31-7-26 2. RICHARD CLEMO [signature] 31/7/26

Internal Audit

No.	Expenditure	Yes	No	Comments
1	Have all payments been authorised by the Council? (check sample of payments).	✓		Checked D May 15-5-26 £66.08 Also checked by full council on payment schedule.
2	Are invoices or vouchers available for all payments? (check sample of payments).	✓		
3	Are cheque counterfoils and BACS summaries signed by at least two authorised signatories?	✓		No cheques
4	Have all BACS payments been approved by two councillors and processed by more than one individual?	✓		
5	Is there a list of approved direct debit payments and evidence that payments are checked and accounted for properly?	✓		Draft list ready for F&G PC
6	Are all payments entered in the cash book correctly and is VAT accounted for separately?	✓		
7	Is there evidence of competitive quotations or estimates where appropriate?	✓		Where possible. Sometimes (CCTV) there is only one provider.
8.	Has the Council published the appropriate data in compliance with the Transparency Code requirements?	✓		On website. MM quarterly puts payments over £500 online.
	Other Comments			**Internal Auditors**

Print	Signature	Date
1. MARK GRAY		
2.		

REVIEW OF THE EFFECTIVENESS OF INTERNAL CONTROLS

Evidence of Achievement	Yes or No	Notes and areas for development
1. Has a Responsible Financial Officer (Section 151 Officer) been appointed?	✓	
2. Has the Council formally adopted Standing Orders and Financial Regulations?	✓	
3. Has the Internal Auditor been properly appointed by the Council?	✓	
4. Is the Internal Auditor independent of the Council?	✓	
5. Are reports of the Internal Auditor made in his/her own name?	✓	
6. Has an Audit Plan been agreed with the Internal Auditor?	✓	
7. The internal audit takes account of both the Council's risk assessment and wider internal control arrangements?	✓	
8. The Internal Auditor is considered to be competent and has carried out internal audit work ethically, with integrity and objectivity?	✓	
9. Are interim audits conducted by Members of the Council?	✓	

10. Interim audits cover an adequate range of Council activities?	✓	
11. Interim audits are recorded and presented to the Council?	✓	
12. Regular budget monitoring is reported to the Council?	✓	
13. The Council makes positive responses to recommendations of the Internal Auditor and audit Members?	✓	
14. Adequate insurance cover exists, including Public Liability and Fidelity Guarantee?	✓	
15. The Assets Register is adequate and current?	✓	
16. Is the risk register up to date (reviewed at least annually)?	✓	
17. Are there any new risks which need to be added and considered?	No	

Internal Auditors

Print	Signature	Date
1. MARK GRAY	[signature]	31/7/26
2. RICHARD CLEMO	[signature]	31/7/26

Internal Audit

No.	Computer Security	Yes	No	Comments
1	Are the Personal Computers (PCs) physically secure in the workplace - ie, office door locked at night, doors alarmed?	✓		
2	Have the Serial Numbers of PC equipment been noted?	✓		
3	Are the PCs encrypted and password protected?	✓		
4	Is there a regular back-up of files?	✓		Two back-ups, one in house one outsourced.
5	Is the back-up secured away from the offices?	✓		
6	Does the Council meet the criteria for cyber essentials?		✓	An ambition
7	Have there been any data breaches since the last audit?		✓	
	Other Comments			

Internal Auditors

Print	Signature	Date
1. MARK GRAY		31/7/26
2. RICHARD CLEAD		31/7/26

St Austell Library Newsletter – September 2026

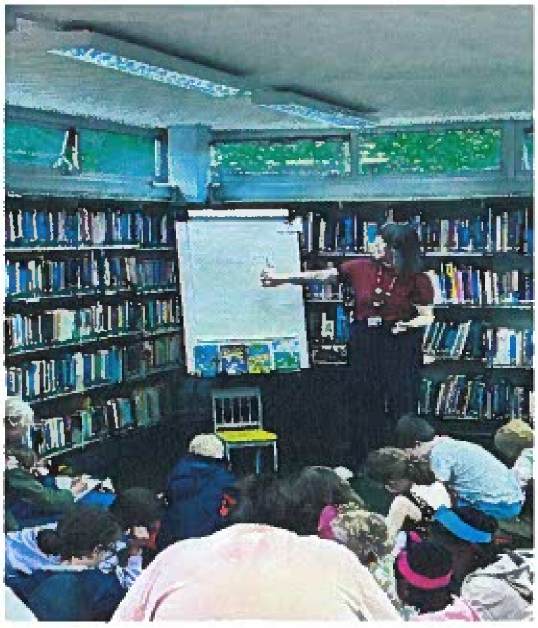
Already the mornings and evenings are drawing in but we are still lucky to have the odd lovely warm day and be able to reminisce about how fortunate the children were this year to have a proper long summer to enjoy! Numbers for our Reading Challenge were still excellent with a good percentage of starters and finishers, but probably slightly lower than previous poor weather years. The nature of family visits changed as well, seemingly to enjoy the days or cope with the heat, customers would come in first thing in the morning and later in the afternoon, leaving the middle of the day quieter and giving us a chance to catch up with other work. ***(Final tally at end of Challenge – 766 sign-ups, 521 finished)***

Prior to the Challenge starting, we were able to visit several schools to give children encouragement to take part and it was rewarding to engage back in the Library when children came in saying they had seen the "Library Ladies" out and about at their schools.

So, with the Challenge in mind, under the heading Extraordinary Explorers, events during the summer lent themselves to encouraging children to have mini adventures or explore something new.... although we did have the real-life explorer Robin Hanbury-Tenison, at the grand age of 90, visit us to tell the children (and very big grown-up children) about his real-life adventures. Robin is founder of the charity Survival International which works in partnership with Indigenous and tribal peoples. In 1971, as Chairman of Survival he visited 33 Indian tribes in Brazil at the invitation of the Brazilian government and reported on their condition. In 1977–78 he led the Society's largest expedition at that time, taking 115 scientists into the rainforest for 15 months. Earlier this year along with his youngest son Merlin, he pedalled a water-bike along the river Thames from Oxford to Richmond, to raise funding for a research station to study Britain's temperate rainforest....not many people know we have a rainforest in the UK! We hope to host Robin and his son again later this year to do a father/son talk on their dual adventures, so please keep a look out for that.

We hosted the Rock Pool Project again this year. The children enjoyed the experience so much last year of actually physically seeing sea creatures in tanks in the Library, so we re-created it again along with a whole new world of seaweed. We would like to stress that no sea creature was harmed in the making of the visit to the Library and all were successfully released back to the rockpools from whence they came. 🦀 🪸

Our Emma introduced a whole world of illustrating to children, here in St Austell and at other libraries across the county when she wasn't wearing her St Austell Library hat! She also hosted a workshop for learners from Poltair Year 10, who created and designed a character to use as a logo back at school.



Now the schools are back, we have resumed all our support groups and regular sessions, some of which only operate during term time. Our Carers support group, on the third Friday of each month is steadily gaining interest and we are trying to promote the Gunners Kids Organisation, who have a monthly drop-in with us. They support families with children when a parent/carer has a terminal illness. We also host Healthy Lifestyle Information drop-ins here twice a month supported by Healthy Cornwall. Our Knit & Stitch group is so successful now that we seem to have to add on another table every session to accommodate the growing numbers of stitchers!

New to us is hosting a Neurodivergent Friendship Group for young people 18+ on a Saturday morning. They used to meet at Wetherspoons, but began to feel slightly uncomfortable there, so now they meet here at the Library for chat, coffee and board games.

SALSA have been as active as ever, supporting the Library whenever possible and finding new ways to highlight what we do and looking for pots of money for which to do so. At the recent AGM, it was with regret that we sadly said goodbye to our outgoing Chair, Peter Cornall, who as a mere whipper snapper of 95, decided to "retire" fully and now acts as carer for his wife Ann. It was with very sad hearts, but we have created an honourary membership for Peter and would welcome his knowledge, expertise and judgement here any time. Those big Chair boots are now being filled by Brian Palmer, a mere strip of a lad, but whose faith in which we have to completely serve us well.

Don't forget to come and browse the St Austell Then & Now Display in the Library, running until mid-October. The excellent photographs have already generated much interest.

With kind regards from Terry and the Library Team