

North Walsham Town Council
PAYMENTS (AWAITING AUTHORISATION) LIST

11 December 2025 (2025-2026)

Vouche	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
622	Admin Running Costs	04/12/2025		Unity Trust Account		Cleaning	LB Cleaning Services	X	60.00		60.00
623	Amenities Leases & Agreement	05/12/2025		Unity Trust Account		Bins	NNDC	X	1,392.30		1,392.30
634	Admin Running Costs	05/12/2025		Unity Trust Account		IT	Anglian Internet	S	80.00	16.00	96.00
641	Admin Running Costs	05/12/2025		Unity Trust Account		Milk/Tea/coffee etc.	Various	Z	0.95		0.95
638	General Running Costs	05/12/2025		Unity Trust Account		Welfare Unit	Amazon	S	44.77	8.96	53.73
620	Admin Annual Commitments	17/12/2025		Unity Trust Account		Subscription	SLCC	X	-357.00		-357.00
621	Admin Annual Commitments	17/12/2025		Unity Trust Account		Subscription	SLCC	X	420.00		420.00
659	Admin Annual Commitments	17/12/2025		Unity Trust Account		Subscription	Community Action Norfolk	X	50.00		50.00
598	Admin Running Costs	17/12/2025		Unity Trust Account		Milk/Tea/coffee etc.	Various	Z	4.40		4.40
615	Admin Running Costs	17/12/2025		Unity Trust Account		Stationery	Post Office	X	3.15		3.15
629	Admin Running Costs	17/12/2025		Unity Trust Account		Cleaning	Barnett's Cleaning Solution	S	35.70	7.14	42.84
630	Admin Running Costs	17/12/2025		Unity Trust Account		Cleaning	Barnett's Cleaning Solution	S	35.70	7.14	42.84
639	Admin Running Costs	17/12/2025		Unity Trust Account		Christmas Lights	QD	S	1.24	0.25	1.49
398	General Running Costs	17/12/2025		Unity Trust Account		Equipment	Espo	S	29.90	5.98	35.88
582	General Running Costs	17/12/2025		Unity Trust Account		Equipment	Espo	S	48.70	9.74	58.44
601	Other Grants	17/12/2025		Unity Trust Account		Grant	North Walsham Business A	X	673.46		673.46
610	General Running Costs	17/12/2025		Unity Trust Account		Equipment	Screwfix	S	4.57	0.92	5.49
611	General Running Costs	17/12/2025		Unity Trust Account		Equipment	Screwfix	S	45.79	9.17	54.96
612	General Running Costs	17/12/2025		Unity Trust Account		Equipment	Screwfix	S	4.49	0.90	5.39
612	General Running Costs	17/12/2025		Unity Trust Account		Equipment	Screwfix	Z	59.98		59.98
613	General Running Costs	17/12/2025		Unity Trust Account		Equipment	Screwfix	S	7.66	1.53	9.19
614	General Running Costs	17/12/2025		Unity Trust Account		Equipment	Screwfix	S	14.56	2.92	17.48
629	General Running Costs	17/12/2025		Unity Trust Account		Cleaning	Barnett's Cleaning Solution	S	40.00	8.00	48.00
631	Admin Leases & Agreements	17/12/2025		Unity Trust Account		Phone	Dial 9 Comms Ltd	S	119.61	23.92	143.53
632	General Repairs/Maintenance	17/12/2025		Unity Trust Account		Tree's	Tree Hopper	S	550.00	110.00	660.00
633	Admin Leases & Agreements	17/12/2025		Unity Trust Account		Human Resources	Croner Group Ltd	S	334.15	66.83	400.98
633	Admin Leases & Agreements	17/12/2025		Unity Trust Account		Human Resources	Croner Group Ltd	E	19.71		19.71
635	Advertising	17/12/2025		Unity Trust Account		Advertising	Just Regional	S	195.00	39.00	234.00
637	Other New Mayor	17/12/2025		Unity Trust Account		Postage	Post Office	E	42.50		42.50
640	General Running Costs	17/12/2025		Unity Trust Account		Keys	A & M Shoes Limited	X	30.00		30.00
645	General Running Costs	17/12/2025		Unity Trust Account		Fuel	Fuel Genie	S	230.77	46.15	276.92
655	Admin Leases & Agreements	17/12/2025		Unity Trust Account		Photocopier	Office Flow	S	43.98	8.79	52.77
660	General Running Costs	17/12/2025		Unity Trust Account		Equipment	Screwfix	Z	19.99		19.99
661	General Running Costs	17/12/2025		Unity Trust Account		Equipment	Screwfix	S	2.82	0.57	3.39

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662	General Running Costs	17/12/2025		Unity Trust Account		Equipment	Screwfix	S	5.82	1.16	6.98
663	General Running Costs	17/12/2025		Unity Trust Account		Equipment	Screwfix	S	11.66	2.33	13.99
664	Other Grants	17/12/2025		Unity Trust Account		Grant	North Walsham Community	X	750.00		750.00
605	Trackside Running Costs	17/12/2025		Unity Trust Account		Electricity	Total Energies	L	123.36	6.17	129.53
624	Miscellaneous	17/12/2025		Unity Trust Account		Website	Coastal Media Limited	S	6,666.67	1,333.33	8,000.00
625	Poppies Repairs/Maintenance	17/12/2025		Unity Trust Account		Poppies	Lee West Plumbing & Heat	S	245.00	49.00	294.00
626	Trackside Repairs/Maintenance	17/12/2025		Unity Trust Account		Trackside	CT Baker	S	99.97	19.99	119.96
627	General Streetlights	17/12/2025		Unity Trust Account		Electricity	Cozens (UK) Ltd	S	25.00	5.00	30.00
628	General CCTV	17/12/2025		Unity Trust Account		CCTV	Anglia Technology	S	419.79	83.96	503.75
636	Legal	17/12/2025		Unity Trust Account		Human Resources	Norfolk County Council	S	30.60	6.12	36.72
639	Miscellaneous	17/12/2025		Unity Trust Account		Christmas Lights	QD	S	37.47	7.50	44.97
642	Miscellaneous	17/12/2025		Unity Trust Account		Christmas Lights	QD	S	23.64	4.74	28.38
643	Poppies Repairs/Maintenance	17/12/2025		Unity Trust Account		Poppies	Lee West Plumbing & Heat	S	245.00	49.00	294.00
644	Poppies Repairs/Maintenance	17/12/2025		Unity Trust Account		Poppies	Lee West Plumbing & Heat	S	1,185.00	237.00	1,422.00
665	Chapel Running Costs	17/12/2025		Unity Trust Account		Electricity	Total Energies	L	21.92	1.09	23.01
667	Other Events	17/12/2025		Unity Trust Account	MMF	Events	Saturn AV	S	570.00	114.00	684.00
Total									14,749.75	2,294.30	17,044.05

North Walsham Town Council

11 December 2025 (2025-2026)

RECEIPTS LIST

Vouche	Code	Date	Minute	Bank	Receipt No	Description	Supplier	VAT Type	Net	VAT	Total
238	W M Park Allotments	03/11/2025		Unity Trust Account		Allotments	Mr Bruce Gooch	E	20.00		20.00
											20.00
246	Market Sunday market	03/11/2025		Unity Trust Account		Sunday Market	Daisys Dog Treats	E	10.00		10.00
											10.00
268	Cemetery Memorials	03/11/2025		Unity Trust Account		Memorial	Arthur Jary & Sons	X	62.00		62.00
											62.00
269	Cemetery Memorials	03/11/2025		Unity Trust Account		Memorial	Arthur Jary & Sons	X	108.00		108.00
											108.00
270	Cemetery Memorials	03/11/2025		Unity Trust Account		Memorial	Arthur Jary & Sons	X	108.00		108.00
											108.00
248	Market Market Tolls	04/11/2025		Unity Trust Account		Market tolls	Carmichael Fishmongers	E	97.28		97.28
											97.28
250	Admin Interest/Bank Charges	04/11/2025		Unity Trust Account		Interest	CCLA	X	629.54		629.54
											629.54
249	Cemetery Memorials	06/11/2025		Unity Trust Account		Memorial	Julie Aylott	X	1,233.00		1,233.00
											1,233.00
251	Poppies Leases & Agreements	07/11/2025		Unity Trust Account		Rental	Poppies Nursery	E	420.00		420.00
											420.00
255	VAT RECLAIM	10/11/2025		Unity Trust Account		VAT reclaim	HMRC	R		13,320.74	13,320.74
											13,320.74
252	Cemetery Interments	11/11/2025		Unity Trust Account		Interment	Murrell Cork	X	136.00		136.00
252	Cemetery Interments	11/11/2025		Unity Trust Account		Interment	Murrell Cork	X	81.00		81.00
											217.00
253	Cemetery Interments	11/11/2025		Unity Trust Account		Burial	Murrell Cork	X	528.00		528.00
253	Cemetery Interments	11/11/2025		Unity Trust Account		Burial	Murrell Cork	X	239.00		239.00
											767.00
254	Cemetery Interments	11/11/2025		Unity Trust Account		Interment	Murrell Cork	X	136.00		136.00
											136.00
256	Market Market Tolls	12/11/2025		Unity Trust Account		Market tolls	Lillys Boutique	E	57.60		57.60
											57.60
258	Cemetery Interments	13/11/2025		Unity Trust Account		Burial	Gordon Haynes	X	528.00		528.00
258	Cemetery Interments	13/11/2025		Unity Trust Account		Burial	Gordon Haynes	X	239.00		239.00
											767.00
259	Market Market Tolls	13/11/2025		Unity Trust Account		Market tolls	Youngs, S	E	49.92		49.92
											49.92
260	Cemetery Interments	18/11/2025		Unity Trust Account		Burial	Murrell Cork	X	387.00		387.00
											387.00
261	Cemetery Interments	19/11/2025		Unity Trust Account		Burial	Murrell Cork	X	528.00		528.00

RECEIPTS LIST

Vouche	Code	Date	Minute	Bank	Receipt No	Description	Supplier	VAT Type	Net	VAT	Total
261	Cemetery Interments	19/11/2025		Unity Trust Account		Burial	Murrell Cork	X	44.00		44.00
261	Cemetery Interments	19/11/2025		Unity Trust Account		Burial	Murrell Cork	X	239.00		239.00
											811.00
262	Market Market Tolls	20/11/2025		Unity Trust Account		Market tolls	Double Q	E	154.88		154.88
											154.88
267	Cemetery Memorials	21/11/2025		Unity Trust Account		Memorial	Arthur Jary & Sons	X	62.00		62.00
											62.00
264	Market Sunday market	24/11/2025		Unity Trust Account		Sunday Market	Blooms by Dolly	E	10.00		10.00
											10.00
263	Advertising	24/11/2025		Unity Trust Account		Advertising	Swanton Abbott Primary Sc	X	25.00		25.00
											25.00
289	Cemetery Memorials	28/11/2025		Unity Trust Account		Memorial	Nick Hindle Stonemasons	X	127.00		127.00
											127.00
290	Admin Interest/Bank Charges	28/11/2025		Unity Trust Account		Interest	CCLA	X	165.05		165.05
											165.05
Total									6,424.27	13,320.74	19,745.01

North Walsham Town Council

Prepared by: _____

Date: _____

Name and Role (Clerk/RFO etc)

Approved by: _____

Date: _____

Name and Role (RFO/Chair of Finance etc)

A	Bank Reconciliation at 30/11/2025		
	Cash in Hand 01/04/2025		468,164.26
	ADD Receipts 01/04/2025 - 30/11/2025		531,240.37
	SUBTRACT Payments 01/04/2025 - 30/11/2025		999,404.63 547,299.53
	Cash in Hand 30/11/2025 (per Cash Book)		452,105.10
B	Cash in hand per Bank Statements		
	Petty Cash 30/11/2025	0.00	
	CCLA Savings 30/11/2025	185,000.00	
	Redwood Savings 30/11/2025	88,906.04	
	Unity Trust Account Main 30/11/2025	10,273.15	
	Unity Trust Instant Access Account 30/11/2025	167,433.56	
	Unity Trust Wages Account 30/11/2025	492.35	
	Business Reserve 30/11/2025	0.00	
	Account Main 30/11/2025	0.00	
	Wages 30/11/2025	0.00	
			452,105.10
	Less unrepresented payments		
			452,105.10
	Plus unrepresented receipts		
B	Adjusted Bank Balance		452,105.10
	A = B Checks out OK		

North Walsham Town Council

Summary of Receipts and Payments

All Cost Centres and Codes

11 December 2025 (2025-2026)

Admin

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
7005	Admin Precept	46,330.00	46,330.00					(0%)
7010	Admin Annual Commitments				15,000.00	14,285.06	714.94	714.94 (4%)
7020	Admin New Equipment				2,000.00	925.10	1,074.90	1,074.90 (53%)
7030	Admin Repairs/Maintenance				330.00	45.77	284.23	284.23 (86%)
7040	Admin Running Costs				10,500.00	10,157.89	342.11	342.11 (3%)
7060	Admin Leases & Agreements				17,000.00	19,758.88	-2,758.88	-2,758.88 (-16%)
7070	Admin Sundries							(N/A)
7080	Admin Interest/Bank Charges	15,000.00	11,663.08	-3,336.92		242.55	-242.55	-3,579.47 (-23%)
10440	Admin Training				8,500.00	8,012.00	488.00	488.00 (5%)
10442	Legal				7,000.00	12,607.15	-5,607.15	-5,607.15 (-80%)
10448	VAT RECLAIM							(N/A)
SUB TOTAL		61,330.00	57,993.08	-3,336.92	60,330.00	66,034.40	-5,704.40	-9,041.32 (-7%)

Amenities

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
3005	Amenities Precept	5,000.00	5,000.00					(0%)
3010	Amenities Annual Commitments				2,000.00	2,020.97	-20.97	-20.97 (-1%)
3030	Amenities Repairs/Maintenance							(N/A)
3040	Amenities Running Costs/Highw		15,536.94	15,536.94				15,536.94 (N/A)
3060	Amenities Leases & Agreements		1.00	1.00	19,000.00	14,721.90	4,278.10	4,279.10 (22%)
SUB TOTAL		5,000.00	20,537.94	15,537.94	21,000.00	16,742.87	4,257.13	19,795.07 (76%)

Cemetery

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
2010	Cemetery Annual Commitments				4,000.00	3,697.80	302.20	302.20 (7%)
2030	Cemetery Repairs/Maintenance					52.77	-52.77	-52.77 (N/A)
2040	Cemetery Running Costs				7,500.00	11,528.89	-4,028.89	-4,028.89 (-53%)
2300	Cemetery Interments	12,000.00	13,987.00	1,987.00				1,987.00 (16%)
2350	Cemetery Memorials	5,000.00	3,392.00	-1,608.00				-1,608.00 (-32%)
10408	Cemetery Allotments	400.00	289.75	-110.25				-110.25 (-27%)
SUB TOTAL		17,400.00	17,668.75	268.75	11,500.00	15,279.46	-3,779.46	-3,510.71 (-12%)

Cemetery Capital

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
104431	Cemetery Capital					26,442.24	-26,442.24	-26,442.24 (N/A)
SUB TOTAL						26,442.24	-26,442.24	-26,442.24 (N/A)

North Walsham Town Council

Summary of Receipts and Payments

All Cost Centres and Codes

11 December 2025 (2025-2026)

Cemetery Chapel

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
10429	Chapel Repairs/Maintenance				1,000.00	45.77	954.23	954.23 (95%)
10430	Chapel Running Costs				500.00	382.27	117.73	117.73 (23%)
10431	Chapel New Equipment				1,000.00		1,000.00	1,000.00 (100%)
104428	Cemetery Chapel Precept	2,500.00	2,500.00					(0%)
SUB TOTAL		2,500.00	2,500.00		2,500.00	428.04	2,071.96	2,071.96 (41%)

EARMARKED RESERVES

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1020	NW Play		11,703.31	11,703.31				11,703.31 (N/A)
10445	Lighting at Market Cross							(N/A)
10447	Vehicle Maintenance (3 year res							(N/A)
10450	New Cemetery							(N/A)
SUB TOTAL			11,703.31	11,703.31				11,703.31 (N/A)

General

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
5	General Precept	80,700.00	80,700.00					(0%)
10	General Annual Commitments				17,000.00	175.45	16,824.55	16,824.55 (98%)
20	General New Equipment				9,000.00	83.33	8,916.67	8,916.67 (99%)
30	General Repairs/Maintenance				8,000.00	3,951.99	4,048.01	4,048.01 (50%)
40	General Running Costs				5,700.00	6,046.99	-346.99	-346.99 (-6%)
60	General Leases & Agreements				2,500.00		2,500.00	2,500.00 (100%)
10420	General Streetlights				8,000.00	4,552.88	3,447.12	3,447.12 (43%)
10423	General CCTV				16,000.00	3,778.11	12,221.89	12,221.89 (76%)
10437	General Vehicles				5,000.00	6,780.40	-1,780.40	-1,780.40 (-35%)
SUB TOTAL		80,700.00	80,700.00		71,200.00	25,369.15	45,830.85	45,830.85 (30%)

Market

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
5010	Market Annual Commitments					998.00	-998.00	-998.00 (N/A)
5030	Market Repairs/Maintenance				300.00	642.92	-342.92	-342.92 (-114%)
5040	Market Running Costs				2,000.00	266.16	1,733.84	1,733.84 (86%)
5800	Market Market Tolls	13,000.00	6,874.45	-6,125.55		85.00	-85.00	-6,210.55 (-47%)
5850	Market Sunday market	400.00	555.00	155.00				155.00 (38%)
5900	Market Events	5,000.00	412.50	-4,587.50				-4,587.50 (-91%)
5905	Market Carboot		649.72	649.72		-9.75	9.75	659.47 (N/A)
SUB TOTAL		18,400.00	8,491.67	-9,908.33	2,300.00	1,982.33	317.67	-9,590.66 (-46%)

North Walsham Town Council
Summary of Receipts and Payments
All Cost Centres and Codes

11 December 2025 (2025-2026)

Miscellaneous

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
9501	Miscellaneous		1,000.00	1,000.00		14,450.71	-14,450.71	-13,450.71 (N/A)
SUB TOTAL			1,000.00	1,000.00		14,450.71	-14,450.71	-13,450.71 (N/A)

Other

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
8005	Other Precept	29,500.00	29,500.00					(0%)
8011	Other Defibrillator				1,500.00	1,723.00	-223.00	-223.00 (-14%)
8031	Other Grants				4,000.00	2,443.46	1,556.54	1,556.54 (38%)
8041	Advertising		1,550.00	1,550.00		7,223.90	-7,223.90	-5,673.90 (N/A)
8071	Other New Mayor		200.00	200.00	2,000.00		2,000.00	2,200.00 (110%)
8505	Other Events		434.61	434.61	15,000.00	22,641.98	-7,641.98	-7,207.37 (-48%)
10426	Other Donation				7,000.00	7,050.00	-50.00	-50.00 (-0%)
SUB TOTAL		29,500.00	31,684.61	2,184.61	29,500.00	41,082.34	-11,582.34	-9,397.73 (-15%)

Poppies

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
10427	Poppies Annual Commitments					6,978.00	-6,978.00	-6,978.00 (N/A)
10428	Poppies Repairs/Maintenance					3,485.26	-3,485.26	-3,485.26 (N/A)
10436	Poppies Leases & Agreements		3,780.00	3,780.00		407.66	-407.66	3,372.34 (N/A)
SUB TOTAL			3,780.00	3,780.00		10,870.92	-10,870.92	-7,090.92 (N/A)

Salaries

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
10050	Salaries Precept	260,000.00	260,000.00					(0%)
10100	Salaries Wages				170,000.00	185,392.76	-15,392.76	-15,392.76 (-9%)
10200	Salaries HMRC				40,000.00	45,255.58	-5,255.58	-5,255.58 (-13%)
10300	Salaries Pension				60,000.00	51,985.19	8,014.81	8,014.81 (13%)
10400	Salaries Unison				200.00	103.50	96.50	96.50 (48%)
SUB TOTAL		260,000.00	260,000.00		270,200.00	282,737.03	-12,537.03	-12,537.03 (-2%)

Trackside/Skatepark

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
10401	Trackside/Skatepark Precept	3,000.00	3,000.00					(0%)
10410	Trackside Annual Commitments				400.00	201.60	198.40	198.40 (49%)
10412	Trackside Repairs/Maintenance				2,000.00	21,108.84	-19,108.84	-19,108.84 (-955%)
10413	Trackside Running Costs				600.00	1,175.91	-575.91	-575.91 (-95%)

North Walsham Town Council

Summary of Receipts and Payments

All Cost Centres and Codes

11 December 2025 (2025-2026)

10414	Trackside Leases & Agreements						(N/A)
10416	Trackside (NEW) Play New Equi						(N/A)
SUB TOTAL		3,000.00	3,000.00	3,000.00	22,486.35	-19,486.35	-19,486.35 (-324%)

Vehicle Compound

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
10432	Vehicle Compound Repairs/Mair					290.27	-290.27	-290.27 (N/A)
10433	Vehicle Compound Running Cos				1,000.00	253.24	746.76	746.76 (74%)
10434	Vehicle Compound Annual Comr				1,000.00	273.76	726.24	726.24 (72%)
104430	Vehicle Compound Precept	2,000.00	2,000.00					(0%)
SUB TOTAL		2,000.00	2,000.00		2,000.00	817.27	1,182.73	1,182.73 (29%)

War Memorial Park

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1010	W M Park Annual Commitments				250.00	201.60	48.40	48.40 (19%)
1030	W M Park Repairs/Maintenance					587.79	-587.79	-587.79 (N/A)
1040	W M Park Running Costs		100.00	100.00		3,361.73	-3,361.73	-3,261.73 (N/A)
10409	W M Park Allotments		100.00	100.00				100.00 (N/A)
10455	W M New Equipment					2,875.00	-2,875.00	-2,875.00 (N/A)
SUB TOTAL			200.00	200.00	250.00	7,026.12	-6,776.12	-6,576.12 (-2630%)

Woodville

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
10402	Woodville Precept	1,700.00	1,700.00					(0%)
10403	Woodville Annual Commitments				200.00	100.80	99.20	99.20 (49%)
10405	Woodville Repairs/Maintenance				500.00		500.00	500.00 (100%)
10406	Woodville Running Costs				500.00		500.00	500.00 (100%)
SUB TOTAL		1,700.00	1,700.00		1,200.00	100.80	1,099.20	1,099.20 (37%)

Summary

NET TOTAL	481,530.00	502,959.36	21,429.36	474,980.00	531,850.03	-56,870.03	-35,440.67
V.A.T.		30,999.52			33,133.15		
GROSS TOTAL		533,958.88			564,983.18		

Detailed Budget Summary

All Cost Centres and Codes (Between 01/04/2026 and 03/12/2025)

		Last Year 2025-2026				Current Year 2026-2027								Next Year	
Admin		Receipts		Payments		Receipts				Payments				Receipts	Payments
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
7005	Admin Precept	46,330.00	46,330.00			50,300.00									
7010	Admin Annual Commit			15,000.00	14,172.06					16,000.00					
7020	Admin New Equipmen			2,000.00	925.10					2,000.00					
7030	Admin Repairs/Mainte			330.00	45.77										
7040	Admin Running Costs			10,500.00	9,944.30					11,000.00					
7060	Admin Leases & Agre			17,000.00	19,188.78					22,000.00					
7070	Admin Sundries														
7080	Admin Interest/Bank C	15,000.00	11,498.03		213.00	14,000.00				300.00					
10440	Admin Training			8,500.00	8,012.00					10,000.00					
10442	Legal			7,000.00	12,576.55					3,000.00					
10448	VAT RECLAIM														
SUB TOTAL		61,330.00	57,828.03	60,330.00	65,077.56	64,300.00				64,300.00					

		Last Year 2025-2026				Current Year 2026-2027								Next Year	
Amenities		Receipts		Payments		Receipts				Payments				Receipts	Payments
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
3005	Amenities Precept	5,000.00	5,000.00			500.00									
3010	Amenities Annual Cor			2,000.00	2,020.97					2,500.00					
3030	Amenities Repairs/Ma														
3040	Amenities Running Cc		15,536.94			16,000.00									
3060	Amenities Leases & A		1.00	19,000.00	13,329.60					14,000.00					
SUB TOTAL		5,000.00	20,537.94	21,000.00	15,350.57	16,500.00				16,500.00					

All Cost Centres and Codes (Between 01/04/2026 and 03/12/2025)

Cemetery Capital		Last Year 2025-2026				Current Year 2026-2027								Next Year	
		Receipts		Payments		Receipts				Payments				Receipts	Payments
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
10443	Cemetery Capital				26,442.24										
SUB TOTAL				26,442.24											

Cemetery Chapel		Last Year 2025-2026				Current Year 2026-2027								Next Year	
		Receipts		Payments		Receipts				Payments				Receipts	Payments
		Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
Code	Title														
10429	Chapel Repairs/Maint			1,000.00	45.77										
10430	Chapel Running Costs			500.00	301.92					500.00					
10431	Chapel New Equipmer			1,000.00											
10442	Cemetery Chapel Pre	2,500.00	2,500.00			500.00									

Detailed Budget Summary

All Cost Centres and Codes (Between 01/04/2026 and 03/12/2025)

SUB TOTAL		2,500.00	2,500.00	2,500.00	347.69	500.00				500.00					
EARMARKED RESERVES		Last Year 2025-2026				Current Year 2026-2027								Next Year	
		Receipts		Payments		Receipts				Payments				Receipts	Payments
		Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
Code	Title														
1020	NW Play		11,703.31							2,000.00					
10444	Open Spaces					7,000.00				7,000.00					
10445	Wires accross market									10,000.00					
10446	Street Furniture					7,000.00				7,000.00					
10447	Vehicle Maintenance														
10449	New Projects					9,000.00				9,000.00					
10450	New Cemetery														
10451	Kings Arms Street Pav					10,000.00				10,000.00					
SUB TOTAL		11,703.31				33,000.00				45,000.00					
General		Last Year 2025-2026				Current Year 2026-2027								Next Year	
		Receipts		Payments		Receipts				Payments				Receipts	Payments
		Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
Code	Title														
5	General Precept	80,700.00	80,700.00			28,500.00									
10	General Annual Comr			17,000.00	175.45					500.00					
20	General New Equipme			9,000.00	83.33					7,000.00					
30	General Repairs/Maini			8,000.00	3,401.99					4,000.00					
40	General Running Cost			5,700.00	5,528.67					6,000.00					
60	General Leases & Agr			2,500.00											
70	General Sundries														
10420	General Streetlights			8,000.00	4,502.88					5,000.00					
10423	General CCTV			16,000.00	3,383.32					4,000.00					

North Walsham Town Council

3 December 2025 (2026-2027)

Detailed Budget Summary

All Cost Centres and Codes (Between 01/04/2026 and 03/12/2025)

10437 General Vehicles			5,000.00	6,780.40		2,000.00	
SUB TOTAL	80,700.00	80,700.00	71,200.00	23,856.04	28,500.00	28,500.00	

Market		Last Year 2025-2026				Current Year 2026-2027								Next Year	
		Receipts		Payments		Receipts				Payments				Receipts	Payments
		Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
5005	Market Precept														
5010	Market Annual Commi				998.00					1,000.00					
5020	Market New Equipmer									300.00					
5030	Market Repairs/Mainte			300.00	642.92					1,000.00					
5040	Market Running Costs			2,000.00	266.16					500.00					
5070	Market Sundries														
5800	Market Market Tolls	13,000.00	6,674.77		85.00	8,000.00									
5850	Market Sunday marke	400.00	495.00			500.00									
5900	Market Events	5,000.00	412.50			1,000.00									
5905	Market Carboot		649.72		-9.75	1,000.00									
SUB TOTAL		18,400.00	8,231.99	2,300.00	1,982.33	10,500.00				2,800.00					

Miscellaneous		Last Year 2025-2026				Current Year 2026-2027								Next Year	
		Receipts		Payments		Receipts				Payments				Receipts	Payments
		Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
9500	Miscellaneous Precep														
9501	Miscellaneous		1,000.00		7,722.93										
SUB TOTAL			1,000.00		7,722.93										

Detailed Budget Summary

All Cost Centres and Codes (Between 01/04/2026 and 03/12/2025)

		Last Year 2025-2026				Current Year 2026-2027								Next Year	
Other		Receipts		Payments		Receipts				Payments				Receipts	Payments
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
8005	Other Precept	29,500.00	29,500.00			39,000.00									
8011	Other Defibrillator			1,500.00	1,723.00					2,000.00					
8031	Other Grants			4,000.00	1,770.00					3,000.00					
8041	Advertising		1,550.00		7,028.90					5,000.00					
8060	Other Civic Dinner														
8071	Other New Mayor		200.00	2,000.00	-42.50					2,000.00					
8505	Other Events		74.61	15,000.00	21,490.84					20,000.00					
8999	Other Old Mayor														
10426	Other Donation			7,000.00	7,050.00					7,000.00					
SUB TOTAL		29,500.00	31,324.61	29,500.00	39,020.24	39,000.00				39,000.00					

		Last Year 2025-2026				Current Year 2026-2027								Next Year	
Pavilion		Receipts		Payments		Receipts				Payments				Receipts	Payments
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
10245	Pavilion Precept					4,400.00									
10427	Pavilion Annual Comr				6,978.00					7,000.00					
10428	Pavilion Repairs/Mainl				1,810.26					2,000.00					
10436	Pavilion Leases & Agr		3,360.00		407.66	5,000.00				400.00					
SUB TOTAL			3,360.00		9,195.92	9,400.00				9,400.00					

		Last Year 2025-2026				Current Year 2026-2027								Next Year	
PRECEPT		Receipts		Payments		Receipts				Payments				Receipts	Payments
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget

Detailed Budget Summary

All Cost Centres and Codes (Between 01/04/2026 and 03/12/2025)

1 Precept

SUB TOTAL

Salaries		Last Year 2025-2026				Current Year 2026-2027								Next Year	
		Receipts		Payments		Receipts				Payments				Receipts	Payments
		Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
Code	Title														
10050	Salaries Precept	260,000.00	260,000.00			312,000.00									
10100	Salaries Wages			170,000.00	170,636.84					201,800.00					
10200	Salaries HMRC			40,000.00	40,920.22					50,000.00					
10300	Salaries Pension			60,000.00	46,539.59					60,000.00					
10400	Salaries Unison			200.00	103.50					200.00					
SUB TOTAL		260,000.00	260,000.00	270,200.00	258,200.15	312,000.00				312,000.00					

Trackside/Skate park		Last Year 2025-2026				Current Year 2026-2027								Next Year	
		Receipts		Payments		Receipts				Payments				Receipts	Payments
		Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
Code	Title														
10401	Trackside/Skatepark F	3,000.00	3,000.00			3,900.00									
10410	Trackside Annual Corr			400.00	201.60					400.00					
10411	Trackside NEW Equip														
10412	Trackside Repairs/Mai			2,000.00	21,008.87					2,000.00					
10413	Trackside Running Co			600.00	1,175.91										
10414	Trackside Leases & A									1,500.00					
10415	Trackside Sundries														
10416	Trackside (NEW) Play														
10441	Trackside (OLD) Play														

Detailed Budget Summary

All Cost Centres and Codes (Between 01/04/2026 and 03/12/2025)

SUB TOTAL		3,000.00	3,000.00	3,000.00	22,386.38	3,900.00				3,900.00				

Vehicle Compound		Last Year 2025-2026				Current Year 2026-2027								Next Year	
		Receipts		Payments		Receipts				Payments				Receipts	Payments
		Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
Code	Title														
10432	Vehicle Compound Re				290.27										
10433	Vehicle Compound Ru			1,000.00	253.24					700.00					
10434	Vehicle Compound An			1,000.00	273.76					600.00					
10435	Vehicle Compound Ne									700.00					
10443	Vehicle Compound Pr	2,000.00	2,000.00			2,000.00									
SUB TOTAL		2,000.00	2,000.00	2,000.00	817.27	2,000.00				2,000.00					

War Memorial Park		Last Year 2025-2026				Current Year 2026-2027								Next Year	
		Receipts		Payments		Receipts				Payments				Receipts	Payments
		Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
Code	Title														
1005	War Memorial Park Pr														
1010	W M Park Annual Cor			250.00	201.60					500.00					
1030	W M Park Repairs/Ma				587.79										
1040	W M Park Running Cc		100.00		3,010.04										
1060	W M Park Leases & A														
1070	W M Park Sundries														
1080	W M Park Interest														
10409	W M Park Allotments		100.00												
10443	W M OLD Play Equip/														
10455	W M New Equipment				2,875.00										

Detailed Budget Summary

All Cost Centres and Codes (Between 01/04/2026 and 03/12/2025)

SUB TOTAL		200.00		250.00	6,674.43						500.00					
Last Year 2025-2026					Current Year 2026-2027								Next Year			
Woodville		Receipts		Payments		Receipts				Payments				Receipts	Payments	
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget	
10402	Woodville Precept	1,700.00	1,700.00			1,500.00										
10403	Woodville Annual Corr			200.00	100.80					200.00						
10404	Woodville New Equipm									500.00						
10405	Woodville Repairs/Mai			500.00						800.00						
10406	Woodville Running Co			500.00												
10407	Woodville Sundries															
SUB TOTAL		1,700.00	1,700.00	1,200.00	100.80	1,500.00				1,500.00						
Summary																
TOTAL		481,530.00	500,501.63	474,980.00	492,454.01	540,400.00				540,400.00						

North Walsham Town Council
Reserves Balance
2026-2027

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Capital					
Cemetery	46,557.76				46,557.76
Total Capital	46,557.76				46,557.76
Earmarked					
New Cemetary	20,000.00				20,000.00
Vehicle Maintenance	10,000.00				10,000.00
NW Play	21,703.31	2,000.00			23,703.31
New Projects	9,000.00				9,000.00
Open Spaces	7,000.00				7,000.00
Street Furniture	7,000.00				7,000.00
Wires across Market	10,000.00				10,000.00
Kings Arms Street Pavement	10,000.00				10,000.00
Total Earmarked	94,703.31	2,000.00			96,703.31
TOTAL RESERVE	141,261.07	2,000.00			143,261.07
GENERAL FUND					-2,000.00
TOTAL FUNDS					

Parish Council precept calculator 2026-2027

A	2026/27 Precept Request (£)	463,600	Band	A	B	C	D	E	F	G	H
B	2026/27 Taxbase	4,246.7	Ratio	6/9ths	7/9ths	8/9ths	9/9ths	11/9ths	13/9ths	15/9ths	18/9ths
C	2026/27 Band D charge	109.17	Charge (£)	72.78	84.91	97.04	109.17	133.43	157.69	181.95	218.34
D	2025/26 Band D charge	102.12	Change from 2025/26 (£)	4.70	5.48	6.27	7.05	8.62	10.18	11.75	14.10
E	% change in charge	6.9%									

Notes:

Please enter the appropriate values in the highlighted cells above

In Cell C3, please enter the total precept the parish would like to request in 2026/27

In Cell C4, please enter the 2026/27 taxbase as detailed in the precept request letter

In Cell C6, please enter the 2025/26 Band D charge as detailed in the precept request letter



NORTH WALSHAM TOWN COUNCIL

Financial Regulations

Adopted by the Council at its meeting held on 30.07.24

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 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 £5,000; and

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/RFO shall prepare, for approval by [the council], a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.
- 2.3. When considering any new activity, the Clerk/RFO 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 council.
- 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 accuracy at any time. In particular, they must contain:**
 - **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
 - **a record of the assets and liabilities of the council;**
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them with any related documents to the council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.
- 3.7. The internal auditor shall be appointed by [the council] and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8. The council shall ensure that the internal auditor:
 - is competent and independent of the financial operations of the council;

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

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

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

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

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

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

4. Budget and precept

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

4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by the council at least annually in November 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 or relevant committee. The RFO will inform committees of any salary implications before they consider their draft their budgets.

4.3. No later than November/~~December~~ each year, the CLERK/RFO shall prepare a draft budget with detailed estimates of all receipts and payments/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 committee no later than the end of October 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 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 these 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 Regulations 2015 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 £25,000, the council shall (with the exception of items listed in paragraph 6.12) obtain prices as follows:
- 5.6. For contracts estimated to exceed £60,000 including VAT, the Clerk/RFO shall seek formal tenders from at least three suppliers agreed by the council 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 Legislation¹ regarding the advertising of contract opportunities and the publication of notices about the award of contracts.**
- 5.8. For contracts greater than £3,000 excluding VAT the Clerk/RFO shall seek at least 3 fixed-price quotes unless on the approved suppliers list. If on this list only one quote needs to be obtained up to the value of £10,000
- 5.9. where the value is up to £3,000 excluding VAT, the Clerk/RFO shall have delegated authority to spend and seek to achieve value for money.
- 5.10. **Contracts must not be split into smaller lots to avoid compliance with these rules.**
- 5.11. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:
- i. specialist services, such as legal professionals acting in disputes;
 - ii. repairs to, or parts for, existing machinery or equipment;
 - iii. works, goods or services 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.
- 5.12. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council {or relevant committee}. Avoidance of competition is not a valid reason.
- 5.13. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- 5.14. Individual purchases within an agreed budget for that type of expenditure may be authorised by:
- the Clerk/RFO for any item as agreed in the budget.
- 5.15. 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.

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.

- 5.16. 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.
- 5.17. In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to **£3,000** 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.
- 5.18. No expenditure shall be authorised, no contract entered into, or tender accepted in relation to any major project, unless the council is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.
- 5.19. An official order or letter shall be issued for all work, goods and services above £250 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.
- 5.20. Any ordering system can be misused and access to them shall be controlled by the RFO.
- 5.21. **The Clerk/RFO will review the approved suppliers list annually.**

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 Clerk; banking arrangements shall not be delegated to a committee. The council has resolved to bank with Unity Trust. The arrangements shall be reviewed annually for security and efficiency.
- 6.2. The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.
- 6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by the RFO. Where the certification of invoices is done as a batch, this shall include a statement by the RFO that all invoices listed have been 'examined, verified and certified' by the RFO.
- 6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.

- 6.5. All payments shall be made by online banking/cheque, in accordance with a resolution of the council.
- 6.6. For each financial year the RFO may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the council may authorise in advance for the year.
- 6.7. A list of such payments shall be reported to the next appropriate meeting of the council or Finance Committee for information only.
- 6.8. The Clerk/RFO shall have delegated authority to authorise payments only in the following circumstances:
 - i. any payment, within an agreed budget.
 - ii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 or to comply with contractual terms, where the due date for payment is before the next scheduled meeting of [the council], where the Clerk/RFO and Finance Officer certify 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 or finance committee.
- 6.9. Fund transfers within the councils banking arrangements.
- 6.10. The RFO/Finance Officer shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council. The council shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

7. Electronic payments

- 7.1. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify 2 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/RFO and Finance Officer may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.
- 7.2. All authorised signatories shall have access to view the council's bank accounts online.
- 7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.
- 7.4. The Clerk/RFO and Finance Officer shall set up and authorise all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be given to the Clerk/RFO and Finance Officer and in the event of an

absence and authorised by the Chair or Vice Chair who shall be an authorised signatory.

- 7.5. In the prolonged absence of the Clerk/RFO or Finance Officer, The Chair or Vice Chair who shall be an authorised signatory, shall set up any payments due before the return of the Service Administrator.
- 7.6. The Clerk/RFO or Finance Officer who are authorised signatory, shall check the payment details against the invoices before approving each payment using the online banking system.
- 7.7. Evidence shall be retained showing which officers/members approved the payment online and a printout of the transaction confirming that the payment has been made shall be appended to the invoice for audit purposes.
- 7.8. A full list of all payments made in a month shall be provided to the next council meeting and appended to the minutes.
- 7.9. With the approval of the council in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are [signed/approved online] by [two authorised members]. The approval of the use of each variable direct debit shall be reviewed by [the council] at least every two years.
- 7.10. Payment may be made by BACS or CHAPS by resolution of the council provided that each payment is approved online by [two authorised bank signatories, evidence is retained, 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.
- 7.11. 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 members, 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 council at least every two years.
- 7.12. Account details for suppliers may only be changed upon written notification by the supplier verified by the Clerk/RFO and the Finance Officer. 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 two years.
- 7.13. 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.
- 7.14. Remembered password facilities other than secure password stores requiring separate identity verification should not be used on any computer used for council banking.

8. Cheque payments

- 8.1. Cheques or orders for payment in accordance in accordance with a resolution or delegated decision shall be signed by two members and countersigned by the Clerk.
- 8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.
- 8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.
- 8.4. Cheques or orders for payment shall not normally be presented for signature other than at, or immediately before or after a council or committee meeting. Any signatures obtained away from council meetings shall be reported to the council or Finance Committee at the next convenient meeting.

9. Payment cards

- 9.1. Any Debit Card issued for use will be specifically restricted to the Clerk/RFO and Finance Officer and will also be restricted to a single transaction maximum value of £1000 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 council. Transactions and purchases made will be reported to [the council and authority for topping-up shall be at the discretion of the council.
- 9.3. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk/RFO and Finance Officer 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 under any circumstances.

10. Payment of salaries and allowances

- 10.1. **As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**
- 10.2. **Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**
- 10.3. 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.
- 10.4. 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.
- 10.5. 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.

- 10.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. Payroll reports will be reviewed by the finance committee to ensure that the correct payments have been made.
- 10.7. 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.
- 10.8. Before employing interim staff, the council must consider a full business case.

11. Loans and investments

- 11.1. 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.
- 11.2. 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.
- 11.3. 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.
- 11.4. All investment of money under the control of the council shall be in the name of the council.
- 11.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 11.6. 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.

12. Income

- 12.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 12.2. 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/RFO. The Finance Officer shall be responsible for the collection of all amounts due to the council.
- 12.3. 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.
- 12.4. 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.
- 12.5. Personal cheques shall not be cashed out of money held on behalf of the council.

- 12.6. 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.
- 12.7. 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.
- 12.8. 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.

13. Payments under contracts for building or other construction works

- 13.1. 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.
- 13.2. 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.

14. Stores and equipment

- 14.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.
- 14.2. 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. Once checked they can be destroyed.
- 14.3. Stocks shall be kept at the minimum levels consistent with operational requirements.
- 14.4. The RFO shall be responsible for periodic checks of stocks and stores, at least annually.

15. Assets, properties and estates

- 15.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.
- 15.2. 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.

- 15.3. 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.
- 15.4. 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).
- 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 £500. In each case a written report shall be provided to council with a full business case.

16. Insurance

- 16.1. 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.
- 16.2. The Clerk shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 16.3. The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to the council at the next available meeting. The RFO shall negotiate all claims on the council's insurers in consultation with the Clerk.
- 16.4. 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.

17. Charities

- 17.1. 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.

18. Suspension and revision of Financial Regulations

- 18.1. The council shall review these Financial Regulations annually and following any change of Clerk or RFO. The Clerk shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.
- 18.2. The council may, by resolution duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been

presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.

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

Appendix 1 - Tender process

- 1) Any invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
- 2) The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the council.
- 3) Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one 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 [insert reference of the council's relevant standing order] and shall refer to the terms of the Bribery Act 2010.
- 6) Where the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

NNDC Ref: PF/25/2603
Date: 4th December 2025

Contact: Matthew Attewell

Wendy Murphy
North Walsham Town Council
Office 4
Cedar House
3 New Road
North Walsham
NR28 9DE

Planning Consultation
North Walsham

Proposal: Change of use of hairdresser salon to residential accommodation to serve existing dwelling (no. 9), and raising of rear flat roof of adjacent dwelling (no. 7)

Location: 9 & 7B Mundesley Road, North Walsham, Norfolk, NR28 0DA

Dear Sir/Madam,

We have received the above application, details of which may be viewed on our website

<https://idoxpa.north-norfolk.gov.uk/online-applications/applicationDetails.do?activeTab=summary&keyVal=T616G0LN06Z00>

If your Council would like to offer comments on the application, please do so by 25/12/2025 via our website or by emailing planning.consultation@north-norfolk.gov.uk

It would be useful if you would indicate whether your Council

1. Supports the application;
2. Has no objection or comment;
3. Objects to the application;

Giving reasons where appropriate.

If we do not receive a response within this time we will assume that you do not wish to comment.

Kind regards

Matthew Attewell (Planning Assistant (Householder))
matthew.attewell@north-norfolk.gov.uk
01263 516281



North Norfolk District Council
Holt Road, Cromer, Norfolk, NR27 9EN
Tel: 01263 513 811
www.north-norfolk.gov.uk
E-mail planning@north-norfolk.gov.uk

NNDC Ref: PF/25/1539
Date: 5th December 2025

Wendy Murphy
North Walsham Town Council
Office 4
Cedar House
3 New Road
North Walsham
NR28 9DE

Planning Consultation

Proposal: Construction of two-storey dwelling (self-build)

Location: Little House , Little London Road, Little London, North Walsham, Norfolk,
NR28 0RB

Wendy Murphy

We previously wrote to you seeking your observations on the above proposal.

We are now re-consulting you for the following reasons;

Additional Plan Received

If you have any views on the proposal, please submit them by 26th December 2025

You may reply in writing, via our website or by emailing

planning.consultation@north-norfolk.gov.uk

If we do not receive a response by the above date we will assume you do not wish to comment further.

Kind Regards

Planning Processing Unit

NNDC Ref: PF/25/2676
Date: 10th December 2025

Contact: Nicola Wray

Wendy Murphy
North Walsham Town Council
Office 4
Cedar House
3 New Road
North Walsham
NR28 9DE

Planning Consultation
North Walsham

Proposal: Demolition of conservatory and erection of rear single storey extension

Location: 49 Acorn Road, North Walsham, Norfolk, NR28 0UA

Dear Sir/Madam,

We have received the above application, details of which may be viewed on our website

<https://idoxpa.north-norfolk.gov.uk/online-applications/applicationDetails.do?activeTab=summary&keyVal=T6LGFLN04T00>

If your Council would like to offer comments on the application, please do so by 31/12/2025 via our website or by emailing planning.consultation@north-norfolk.gov.uk

It would be useful if you would indicate whether your Council

1. Supports the application;
2. Has no objection or comment;
3. Objects to the application;

Giving reasons where appropriate.

If we do not receive a response within this time we will assume that you do not wish to comment.

Kind regards

Nicola Wray (Trainee Planning Officer)
nicola.wray@north-norfolk.gov.uk
01263 516188