

2 November 2022

E02-22 | 2022-23 NATIONAL SALARY AWARD

The LGA has notified us they have come to an agreement on the new pay scales for 2022-23 to be implemented from 1 April 2022. Employers are encouraged to implement this pay award as swiftly as possible.

“Pay

Agreement has been reached on rates of pay applicable from 1 April 2022.

Employers are encouraged to implement this pay award as swiftly as possible.

Backpay for employees who have left employment since 1 April 2022

If requested by an ex-employee to do so, we recommend that employers should pay any monies due to that employee from 1 April 2022 to the employee’s last day of employment.

When salary arrears are paid to ex-employees who were in the Local Government Pension Scheme (LGPS), the employer must inform its local LGPS fund. Employers will need to amend the CARE and final pay figures (if the ex-employee has pre-April 2014 LGPS membership) accordingly. Further detail is provided in [section 15 of the HR guide](#) which is available on the [employer resources section](#) of www.lgpsregs.org”

The attached Annex lists the new pay scales for clerks and other employees employed under the terms of the model contract including SCPs 50 and above. These calculations are based on the changes agreed by the NJC. These should be retrospectively applied from 1 April 2022.

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Section 3 - External Auditor Report and Certificate 2021/22

In respect of **Goring on Thames Parish Council**

1 Respective responsibilities of the body and the auditor

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

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

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

- summarises the accounting records for the year ended 31 March 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

2 External auditor report 2021/22

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

Following an intermediate review, it appears the Council did not follow proper procedures (per paragraph 1.31 in the JPAG Practitioners' Guide) in relation to the review of risks within the 2021-22 year, but the Council has answered 'Yes' to Section 1, assertion 5, however it appears that this assertion should have been answered 'No'. On review of the information provided, the risk assessment was reviewed in March 2021.

As part of our testing in relation to this authority being an intermediate size Council, we requested information showing the review of documents including Financial Regulations and Standing Orders. Although the Council were able to provide evidence that these documents had been reviewed, the reviews have not been undertaken on a regular basis to ensure they remain fit-for-purpose. Per the JPAG Practitioners' Guide at Section 1.14, best practice is that all are reviewed annually. Where regular reviews are to be undertaken under a different pattern, they should be diarised to ensure these are completed.

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


NONE

3 External auditor certificate 2021/22

We certify/~~do not certify~~^{*} that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2022.

^{*}We do not certify completion because:

External Auditor Name

 **MOORE**

External Auditor Signature



Date

25/09/2022



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CASH RECEIPTS POLICY

1 Purpose of the Policy

- 1.1 To ensure the control and safeguarding of cash transactions at the Council
- 1.2 To minimise the risk of loss through fraud, misappropriation or mistake.
- 1.3 The policy applies to Council staff, Councillors and any volunteer or helper collecting money on behalf of the Council.

2 Cash Storage & Banking

- 2.1 All cash must be stored within a locked container. No cash float or Petty Cash is held by the Council.
- 2.2 Cash will only be held where monies have been collected by or donated to the council and must be deposited in the Council's bank account as soon as practically possible after it has been collected regardless of quantity.
- 2.3 When cash is counted on behalf of the parish council, it shall be in a secure location, no cash should be left out unattended or on desks.
- 2.4 There must be segregation of duties where possible. A Councillor or member of staff, not the RFO should receive and count cash receipts, and where possible be present when the RFO records cash payments in the accounting software. Where this is not possible, the person who counted the receipt will keep a personal record, signed by both the member of staff or councillor and RFO of the amount received. This record will be verified against the Bank Reconciliation at the next available opportunity.
- 2.5 To ensure the safety of staff when banking or collecting cash, deposits and withdrawal amounts should be kept to a minimum. If significant cash deposits are to be made, a councillor or other member of staff shall accompany the RFO when the deposit is made. Staff, councillors and volunteers must on no account put themselves into situations of danger and should give up/not seek to recover cash if they are in physical danger.

3 Review of the Policy

- 3.1 This policy was adopted by the Parish Council at its meeting on 04th May 2021 and will be reviewed periodically, but not less than once per council term (nominally 4 years).

Signed:

K Bulmer
Chairman



FINANCIAL REGULATIONS 2022

1. General

1.1. These financial regulations govern the conduct of financial management by the council and may only be amended or varied by resolution of the council. Financial regulations are one of the council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders and any individual financial regulations relating to contracts.

1.2. The council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.

1.3. The council's accounting control systems must include measures:

- for the timely production of accounts;
- that provide for the safe and efficient safeguarding of public money;
- to prevent and detect inaccuracy and fraud; and
- identifying the duties of officers.

1.4. These financial regulations demonstrate how the council meets these responsibilities and requirements.

1.5. At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.

1.6. Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.

1.7. Members of council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of councillor into disrepute.



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1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council. The Clerk has been appointed as RFO for this council and these regulations will apply accordingly.

1.9. The RFO;

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

1.10. The accounting records determined by the RFO shall be sufficient to show and explain the council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the council from time to time comply with the Accounts and Audit Regulations.

1.11. The accounting records determined by the RFO shall in particular contain:

- entries from day to day of all sums of money received and expended by the council and the matters to which the income and expenditure or receipts and payments account relate;
- a record of the assets and liabilities of the council; and
- wherever relevant, a record of the council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.

1.12. The accounting control systems determined by the RFO shall include:

- procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;



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- procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
- identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
- procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
- measures to ensure that risk is properly managed.

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

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

1.14. In addition, the council must:

- determine and keep under regular review the bank mandate for all council bank accounts;
- approve any grant or a single commitment in excess of £5000; and
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant committee in accordance with its terms of reference.

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



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

2. Accounting and audit (internal and external)

2.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.

2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman [or a cheque signatory] shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the council.

2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit Regulations.

2.4. The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary for that purpose.

2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.

2.6. The internal auditor shall:

- be competent and independent of the financial operations of the council;
- report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;



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- to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
- has no involvement in the financial decision making, management or control of the council

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

- perform any operational duties for the council;
- initiate or approve accounting transactions; or
- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.

2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.

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

Annual estimates (budget) and forward planning

3.1 Not later than October each working group chair will consult with their working group to identify their anticipated income and expenditure for the following financial year. This will be provided to the RFO/finance committee for the basis of producing the following year's draft budget.

3.2. The RFO must each year, by no later than October, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the council.

3.3. The council shall consider annual budget proposals in relation to the council's three year forecast of revenue and capital receipts and payments, should there be one, including recommendations for the use of reserves and sources of funding and update the forecast accordingly.

3.4. The council shall fix the precept (council tax requirement), and relevant basic amount of council tax to be levied for the ensuing financial year not later than by the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.



3.5. The approved annual budget shall form the basis of financial control for the ensuing year.

3. Budgetary control and authority to spend

3.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:

- the council or finance committee for all items over £5,000;
- any other duly delegated committee of the council for items over £500; or
- the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £500.

Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman.

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

3.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated finance committee. During the budget year and with the approval of the finance committee having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').

3.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.

3.4. The salary budgets are to be reviewed at least annually in the month following release of revised pay scales for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of Council. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.

3.5. In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £500. The Clerk shall report such action to the chairman and chairman of the Finance Committee as soon as possible and to the council as soon as practicable thereafter.



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3.6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.

3.7. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.

3.8. The RFO shall regularly provide the finance committee with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose "material" shall be in excess of £100 or 15% of the budget.

4. Banking arrangements and authorisation of payments

4.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency.

4.2. The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to the finance committee. The committee shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the committee. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.

4.3. All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the council.



4.4. The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order by the date they become due.

4.5. The Clerk and RFO shall have delegated authority to authorise the payment of items only in the following circumstances:

a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of the finance committee or council, where the Clerk and RFO 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 the finance committee.

b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of the finance committee; or

c) fund transfers within the councils banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council or finance committee.

4.6. For each financial year the Clerk and RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of the finance committee.

4.7. A record of regular payments made under 5.6 above shall be drawn up and be signed by two members of the finance committee on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.

4.8. In respect of grants a duly authorised committee shall approve expenditure within any limits set by council and in accordance with any policy statement approved by council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the council.



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4.9. Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.

4.10. The council and Finance Committee will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.

4.11. Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by a Member.

5. Instructions for the making of payments

5.1. The council will make safe and efficient arrangements for the making of its payments.

5.2. Following authorisation under Financial Regulation 5 above, the council, a duly delegated committee or, if so delegated, the Clerk or RFO shall give instruction that a payment shall be made.

5.3. All payments shall be affected by cheque or other instructions to the council's bankers, or otherwise, in accordance with a resolution of council.

5.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council or committee shall be signed by two members of the finance committee in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question.

5.5. To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil or record in the accounting software.

5.6. Cheques or orders for payment may be presented for signature other than at a council or committee meeting but any signatures obtained away from such meetings shall be reported to the finance committee at the next convenient meeting.

5.7. If thought appropriate by the council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable direct debit



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provided that the instructions are signed by two members and any payments are reported to the finance committee as made. The approval of the use of a variable direct debit shall be renewed by resolution of the council at least every two years.

5.8. If thought appropriate by the council, payment for certain items (principally salaries) may be made by banker's standing order provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to the finance committee as made. The approval of the use of a banker's standing order shall be renewed by resolution of the council at least every two years.

5.9. If thought appropriate by the council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories, are retained and any payments are reported to the finance committee as made. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.

5.10. If thought appropriate by the council payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment.

5.11. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the council's records on that computer, a note shall be made of the PIN and Passwords and shall be handed to and retained by the Chairman of Council in a sealed dated envelope. This envelope may not be opened other than in the presence of two other councillors. After the envelope has been opened, in any circumstances, the PIN and / or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the council. This will not be required for a member's personal computer used only for remote authorisation of bank payments.

5.12. No employee or councillor shall disclose any PIN or password, relevant to the working of the council or its bank accounts, to any person not authorised in writing by the council or a duly delegated committee.

5.13. Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.



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5.14. The council, and any members using computers for the council's financial business, shall ensure that anti-virus, anti-spyware and firewall software with automatic updates, together with a high level of security, is used.

5.15. Where internet banking arrangements are made with any bank, the Clerk shall be appointed as the Service Administrator. The bank mandate approved by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.

5.16. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.

5.17. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by both the Clerk and a member of the finance committee. A programme of regular checks of standing data with suppliers will be followed.

5.18. 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 £500 unless authorised by council or finance committee in writing before any order is placed.

5.19. 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 finance committee and authority for topping-up shall be at the discretion of the finance committee.

5.20. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk and shall be subject to automatic payment in full at each month-end. Personal credit or debit cards of members or staff shall not be used under any circumstances.

5.21. The council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.



6. Payment of salaries

6.1. As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by council, or duly delegated committee.

6.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available finance committee meeting, as set out in these regulations above.

6.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the council.

6.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in the accounting software used by the council but this confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:

- a) by any councillor who can demonstrate a need to know such as those on the finance committee for authorisation purposes;
- b) by the internal auditor;
- c) by the external auditor; or
- d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.

6.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.

6.6. An effective system of personal performance management should be maintained for the senior officers.

6.7. Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall only be authorised by council.



6.8. Before employing interim staff, the council must consider a full business case.

7. Loans and investments

7.1. All borrowings shall be affected in the name of the council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for borrowing approval, and subsequent arrangements for the loan shall only be approved by full council.

7.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full council. In each case a report in writing shall be provided to council in respect of value for money for the proposed transaction.

7.3. The council will arrange with the council's banks and investment providers for the sending of a copy of each statement of account to the Chairman of the council at the same time as one is issued to the Clerk or RFO.

7.4. All loans and investments shall be negotiated in the name of the council and shall be for a set period in accordance with council policy.

7.5. The council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

7.6. All investments of money under the control of the council shall be in the name of the council.

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

7.8. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

8. Income

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



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8.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the council.

8.3. The council will review all fees and charges at least annually, following a report of the Clerk.

8.4. Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year.

8.5. All sums received on behalf of the council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the RFO considers necessary.

8.6. The origin of each receipt shall be entered on the paying-in slip.

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

8.8. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.

8.9. Where any significant sums of cash are regularly received by the council, the RFO shall take such steps as are agreed by the council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.

9. Orders for work, goods and services

9.1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.

9.2. Order books shall be controlled by the RFO.

9.3. All members and officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or



more quotations or estimates from appropriate suppliers, subject to any de minimis provisions in Regulation 11.1 below.

9.4. A member may not issue an official order or make any contract on behalf of the council.

9.5. The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the minutes can record the power being used.

10. Contracts

10.1. Procedures as to contracts are laid down as follows:

a) Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:

- i. for the supply of gas, electricity, water, sewerage and telephone services;
- ii. for specialist services such as are provided by legal professionals acting in disputes;
- iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
- iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the council;
- v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman of Council and of the Finance Committee); and
- vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.

b) Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts



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Regulations 2015 (“the Regulations”) which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations².

c) The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)³.

d) When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the council.

e) Such 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. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.

f) 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.

g) Any invitation to tender issued under this regulation shall be subject to Standing Orders [section 18] and shall refer to the terms of the Bribery Act 2010.

h) When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below [£3,000] and above [£100] the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.

² The Regulations require councils to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts

³ Thresholds currently applicable are:

a) For public supply and public service contracts 209,000 Euros (£181,302)

b) For public works contracts 5,225,000 Euros (£4,551,413)



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i) The council shall not be obliged to accept the lowest or any tender, quote or estimate.

j) Should it occur that the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

11. Payments under contracts for building or other construction works

11.1. Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).

11.2. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the council.

11.3. Any variation to a contract or addition to or omission from a contract must be approved by the council and Clerk to the contractor in writing, the council being informed where the final cost is likely to exceed the financial provision.

12. Assets, properties and estates

12.1. The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the council. The RFO shall ensure a record is maintained of all properties held by the council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.

12.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £250.



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

12.4. No real property (interests in land) shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

12.5. Subject only to the limit set in Regulation 13.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council with a full business case.

12.6. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

13. Insurance

13.1. Following the annual risk assessment (per Regulation 16), the RFO shall effect all insurances and negotiate all claims on the council's insurers.

13.2. The RFO shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.

13.3. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to council at the next available meeting.

13.4. 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 by the council, or duly delegated committee.



14. Charities

14.1. 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.

15. Risk management

15.1. The council is responsible for putting in place arrangements for the management of risk. The Clerk shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.

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

16. Suspension and revision of Financial Regulations

16.1. It shall be the duty of the council to review the Financial Regulations of the council from time to time. The Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these Financial Regulations.

16.2. The council may, by resolution of the council duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of council.

[Note: These Regulations were based on the NALC Model Financial Regulations 2019 template. The template was produced by the National Association of Local Councils (NALC) in July 2019 for the purpose of its member councils and county associations. Every effort has been made to ensure that the contents of this document are correct at time of publication. NALC cannot accept responsibility for errors, omissions and changes to information subsequent to publication.]



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17. Approval

These regulations were approved at the council meeting on 14 November 2022, and supersede all previous versions. They will be reviewed annually.

Signed

Dated: 14 November 2022

B Urbick Chairman



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NOTES TO THE COUNCIL TO CONSIDER BEFORE APPROVAL

The largest policy variation to the document, is the comment regarding inscriptions on the back of monuments.

Research of other councils show a variety of responses to the question “do you allow inscriptions on the back of memorials” including:

- We have never had the request
- We allow decorative carvings on the reverse only
- We allow only small /discrete inscriptions

The request of the Clerk Team to the Council is to review this policy and decide what the Council’s position regarding inscriptions on the reverse of monuments / memorial stones shall be.



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Summary of Changes to 2022 Edition

Addition of the following:

(Note, subsequent items renumbered)

- 3.2.1 The preparation of cremated remains plots may be completed by the funeral director, or by request by Goring-on-Thames parish council. Where Goring-on-Thames parish council is responsible for the excavation of a cremated remains plot, they will be responsible for backfilling immediately after the interment ceremony and after the mourning party has left the burial ground. The plot may be opened the day before the interment but must be left safely covered in accordance with current health and safety legislation. No work may be carried out whilst burials are taking place.

Proposed to add bold italic insertion:

- 6.1 A monument must be dignified and made entirely of stone or wood and must be inscribed on the back in the bottom left hand corner with the grave number, ***no other inscriptions or markings are permitted on the reverse of the monument.*** Any cramps used in construction must be of non-ferrous metal. Loose stones, chippings and edgings are not permitted

Changes to the Notice of Interment form [Annex D] :

- **Added to Section D**

Tick Box for applicant to indicate whether the Funeral Director or the Parish Council will prepare the cremated remains plot.

- **Modifications to Section C & D**

Changed so that there are separate boxes for the owner of exclusive rights contact details, rather than one box.

- **Added clause to the declaration by applicant**

I note that the mourning party should not arrive at the burial ground earlier than **15 minutes prior** to "Time of Arrival at the Burial Ground" in Section B. **30 minutes after** "Time of Arrival at the Burial Ground" in Section B are allow for any graveside service, after which the plot will be back filled by the grave digger once the mourning party have departed, unless by prior arrangement.



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White Hill Burial Ground Regulations

1. Introduction

- 1.1. White Hill burial ground is owned and managed by Goring-on-Thames parish council and supervised by the clerk to the council. **The public has no right of way on to or across the burial ground.**
- 1.2. Areas have previously been set aside for Church of England, Roman Catholic and other denomination burials. In each there are grave spaces for coffins and for cremated remains in caskets. There is no exclusive facility for scattering cremated remains. However, ashes may be scattered on existing graves, with the consent of clerk and the family.
 - 1.2.1. Once the plots in the current areas are all being used or previously reserved, the burial ground management will change to always using the next available plot, continuing from the current CofE designated section.
- 1.3. White Hill is a lawn burial ground. No planting of trees, shrubs, bulbs or other material of a temporary or permanent nature is permitted. In particular, in order to be able to mow and maintain the grass/lawn burial ground, the use of cages around the burial plots is not allowed. Also, all pots, vases, flowers, statuary, etc should be limited to the surface area of the plinth in front of the headstone. The intent is to keep the grass sections to be easily accessed for mowing and to maintain the overall appearance of a grass burial ground, but still allow individual, personal expressions of deceased loved ones.
- 1.4. There are regulations regarding monuments and inscriptions.
- 1.5. These regulations apply to public behaviour in the burial ground.
- 1.6. Fees are charged in accordance with the council's schedule applicable at the time of the burial or erection of a monument. Current fee scales can be viewed on the internet, at: www.goringparishcouncil.gov.uk. Residency qualification for charges for both interment and memorials are based upon the last permanent address of the deceased and not the exclusive rights owner. A maximum of 5 years limit applies when moving out of the home address for residential care etc.

2. Arranging burials and cremations

- 2.1. Arrangements are usually made by a funeral director, who is responsible for ensuring that the applicant is fully aware of the contents of these regulations including memorials and inscriptions before seeking permission to carry out an interment. Clients may make their own arrangements subject to the approval of the clerk to the council who shall be the first point of contact and is responsible for ensuring that the applicant is fully aware of these regulations. The council office is normally open on Mondays to Thursdays except on public holidays. Burials and interments of cremated remains can normally be arranged at three working days' notice.
- 2.2. Notice of interment must be given to the parish council at its office on the form provided by the council. The person making the arrangements must sign the notice. Information from this form is used in the burial register. The register is kept available for public inspection at the council's office. A plan showing the location of each grave space is also available for public inspection.



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- 2.3. Estimates of fees can be given on the telephone. All fees must be paid at or before the time of burial. An official receipt will be issued on request.
- 2.4. A burial can take place only in a grave space for which an exclusive right of burial has been purchased. Burial rights are purchased at the time of the first burial, usually by a family member. The exclusive right is for 99 years from the date of purchase. The policy of the council is not to permit advance reservation or purchase of burial plots.
- 2.5. Second or subsequent burials in a grave space can only be carried out with the permission of the burial rights owner. Families must keep the council informed of the current ownership of the burial right if it is transferred or passes by inheritance.
- 2.6. Ownership of an exclusive right to burial conveys no other legal rights over the grave space, which remains the Council's property.
- 2.7. Coffin grave spaces generally have room for two coffin burials and a number of caskets of cremated remains. A triple depth grave can accommodate up to three coffin burials. Cremated remains grave spaces have room for two caskets.
- 2.8. Grave spaces for first burials will be selected by the council in the appropriate site of the burial ground and marked approximately two days before the burial. The policy of the council is normally to allocate the next space in line.

3. Preparing the Grave

- 3.1. Goring-on-Thames parish council will be responsible for the excavation of a coffin grave to the required depth and for backfilling immediately after the burial ceremony. The grave may be opened the day before the burial but must be left safely covered in accordance with current health and safety legislation. No work may be carried out whilst burials are taking place.
- 3.2. The preparation of cremated remains plots may be completed by the funeral director, or by request by Goring-on-Thames parish council. Where Goring-on-Thames parish council is responsible for the excavation of a cremated remains plot, they will be responsible for backfilling immediately after the interment ceremony and after the mourning party has left the burial ground. The plot may be opened the day before the interment but must be left safely covered in accordance with current health and safety legislation. No work may be carried out whilst burials are taking place.
- 3.3. The first burial in a double depth coffin grave space shall be excavated to a depth of not less than 2000mm and the second burial to a depth of not less than 1300mm. When a grave is reopened for a second burial a minimum of 150mm of soil must be left between coffins. No brick graves or vaults are allowed.
- 3.4. A casket of cremated remains shall be buried so that its top is at least 300mm below ground level.
- 3.5. Only coffins made of perishable material will be used except with the prior approval of the council in special circumstances.
- 3.6. Surplus soil and chalk excavated from any grave will be disposed of by the parish council. At least 300mm of soil must be used to complete backfilling to ground level. A supply of topsoil is provided. The backfilling shall be well consolidated. A mound of soil not more than 300 mm high will be permitted to remain for a period of approximately twelve months following an interment. Then the grave space will be levelled and turfed or seeded. Thereafter the council will level and returf the grave space whenever it is considered necessary.



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- 3.7. The area around the grave must be left clean and tidy.
- 3.8. The council reserves the right to provide an identification marker if no memorial is erected within two years from date of interment.

4. Burials

- 4.1. Burials are permitted between 9.30 a.m. to 4.30 p.m. on weekdays (excluding public holidays) and 9.30 am to 12.30 pm on Saturdays, unless the clerk to the council gives permission for some other time in a case of special emergency.
- 4.2. Arrangements for the conduct of any burial service are the responsibility of the relatives and friends of the deceased. The person making arrangements must inform the clerk of the name of a minister or other person conducting the service no later than twenty-four hours beforehand.
- 4.3. No extraordinary funeral procession will be permitted to enter the burial ground unless the council grants prior permission.
- 4.4. During a funeral a council officer may exclude from the burial ground anyone who is not a mourner or officially connected with that funeral, or who is behaving in an inappropriate manner.
- 4.5. Parts B & C of the registrar's certificate for disposal (green form) or the original certificate of cremation must be sent to the council's office within twenty-four hours of the burial. The minister or other person officiating at a burial shall complete a notice of burial having taken place and shall send it to the council's office within twenty-four hours.

5. Monuments

- 5.1. The council's written agreement to size, design, materials and wording of a monument and inscription must be obtained before it is erected. Written agreement of the council is also needed for additional inscriptions. To obtain the council's agreement and application signed by the burial right owner or the funeral director must be made to the council's office. It shall include a detailed drawing and description and must be accompanied by the appropriate fee. A monument installed without the council's written agreement or that deviates from the approved design, is subject to immediate removal.

6. Monument specification (see illustration below)

- 6.1. A monument must be dignified and made entirely of stone or wood and must be inscribed on the back in the bottom left hand corner with the grave number, no other inscriptions or markings are permitted on the reverse of the monument. Any cramps used in construction must be of non-ferrous metal. Loose stones, chippings and edgings are not permitted
- 6.2. For a coffin grave space only a head stone or cross is permitted. It must be positioned near the west (head) end of the grave space, in line with adjacent monuments, or where marked by the council. The maximum width permitted is 750mm and the monument shall be positioned centrally across the width of the grave space. No part of a monument may be more than 1200mm above ground level. The monument shall rise from a matching stone base, set level with the



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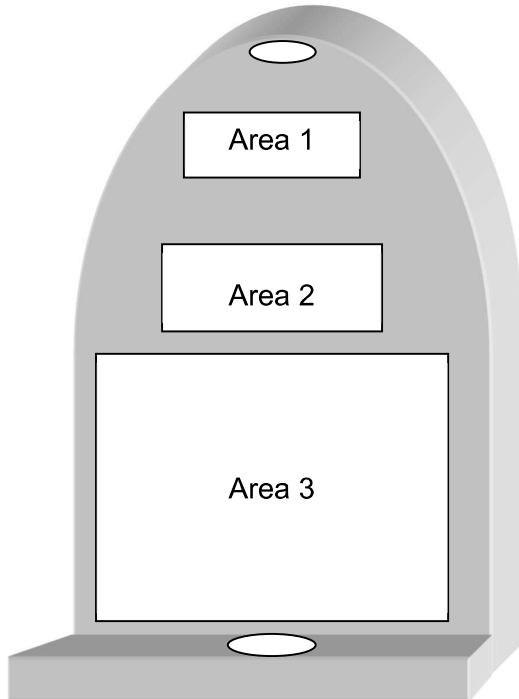
ground and not extending more than 450mm along the grave. The base may be pierced for a removable flower container.

- 6.3. For a cremated remains grave space, only a tablet set level with the ground or a “desk” tablet 75mm high will be permitted. This must not be greater in size than 450mm by 450mm.
- 6.4. No maker’s name or other advertisement of any kind may be shown on any monument.
- 6.5. No work to a monument may be carried out on a Saturday, Sunday or public holiday, nor after sunset or whilst a burial is taking place. If any damage is done to council’s land or premises, or another monument, the council will seek to recover the cost of repairs from the burial rights owner.
- 6.6. The burial rights owner must ensure that a monument complies with the British Standard BS8415, specification on monuments within burial grounds and memorial sites, and that it is installed and maintained in accordance with the NAMM code of practice on the installation, inspection, management and maintenance of memorials, published by the [National Association of Monumental Masons](#). The council does not maintain monuments. If a monument becomes dangerous the council will immediately make it safe. In case of general disrepair the council will give notice to the burial rights owner, at his or her last notified address, that the monument must be repaired within three months. If the repair is not carried out the council may remove the monument and seek to recover the expenses thereof from the burial rights owner.



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Area 1: To contain a dignified simple and reverent sentence of factual content.
For example: "In loving memory of" or "In remembrance of".



Area 2: To contain the name/s of the deceased in a larger font, together with relevant dates

Area 3: Area for personal tributes of a solemn and dignified nature.

Footnotes:

- (a) Requests for engravings/carvings at the head of the stone, nicknames etc, may be considered at the council's discretion.
- (b) Special consideration will be given for memorials for children under the age of eleven (11) years.
- (c) A single ceramic photograph not more than 6 x 4 inches may be considered at the Councils discretion above Area 1.

The above principles will also apply to cremation tablets.

- This stone shape is an example only.
- Some other shapes are permitted within the overall dimensions.

7. Planting and wreaths

- 7.1. The council will remove any wreaths remaining on a grave more than three weeks following a burial.
- 7.2. After a grave has been levelled a holder to contain cut flowers will be permitted on a grave space if set level with the ground within 450mm of the eastern side of the base of any approved monument. The container must be removable.
- 7.3. No shrub may be planted on a grave. No glass case shall be placed on any grave. Artificial flowers or wreaths may be permitted on a grave. The council reserves the right to remove them if they become untidy.

8. Behaviour in the burial ground

- 8.1. Public admission to the burial ground will be allowed daily between sunrise and sunset, only for the purpose of visiting graves. No activities inconsistent with this purpose are allowed.



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- 8.2. All visitors must observe decorum in all respects. No one may sit, stand, climb upon or over or damage any monument, gravestone or tablet in the burial ground. No damage may be caused to shrubs, plants, trees, flowers or fences.
- 8.3. No one may prevent, interrupt or delay a funeral, should visitors to the burial ground witness any persons/vehicles preventing, interrupting or delaying a funeral or visitors attending the burial ground they should register a complaint with the Clerk of the Council with details.
- 8.4. Dogs are permitted only if on a lead.
- 8.5. No car, bicycle or other vehicle shall be driven from the access road onto the verge or other grass areas of the burial ground without the consent of the council and, if consent is given, shall not remain there longer than is necessary.
- 8.6. All vehicles when not in use shall be parked so as not to obstruct other vehicles or pedestrians.
- 8.7. No music is permitted, and the use of radio prohibited unless in connection with a funeral.

9. Review

This Policy document was approved for use at the meeting of the Parish Council on 15th November 2022, it shall be reviewed periodically.

Signed:

Dated: 15th November 2022

B Urbick, Chair of the Council



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Annex A - Standard letter for Historic Owners, to update them on the new regulations, if not in compliance

Dear [Registered Owner of Exclusive Rights]

We are writing to you because you are the registered contact for (name of deceased)'s burial plot at White Hill Burial Ground in Goring.

As part of the normal Council procedures and to address concerns raised by Councillors and members of the public, the Burial Ground Regulations were recently reviewed. In the main, the regulations are broadly appropriate, but in this review some issues were highlighted. To ensure the practices at the White Hill Burial Ground are similar to other locations, visits were made to other cemeteries and burial grounds, and guidance was sought.

In order to preserve a grass burial ground for all to be able to feel comfortable visiting loved ones graves, as well as finding the balance for reasonable ease for the Council to maintain it, a new section has been added into the Regulations to clarify some points:

1.3 White Hill is a lawn burial ground. No planting of trees, shrubs, bulbs or other material of a temporary or permanent nature is permitted. In particular, in order to be able to mow and maintain the grass/lawn burial ground, the use of cages around the burial plots is not allowed. Also, all pots, vases, flowers, statuary, etc should be limited to the surface area of the plinth in front of the headstone. The intent is to keep the grass sections to be easily accessed for mowing and to maintain the overall appearance of a grass burial ground, but still allow individual, personal expressions of deceased loved ones.

If this requires removal of anything, we will not take action for at least 6 months. If you need slightly longer to remove or rearrange items, please contact us so we can agree a new deadline. All remaining mementos, vases, statuary, etc will be removed to the office at the burial ground. If not collected, by arrangement, within 1 year the item may be disposed of.

If you have any questions or concerns about your loved one's plot, please contact the Parish Council by e-mail (WHBG@GoringParishCouncil.gov.uk) or by post. We are not able to change the policy, but we will do all we can to assist you in being easily able to comply.



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Annex B - Standard letter to those not adhering to the Regulations:

Dear [Registered Owner of Exclusive Rights]

We are writing to you because you are the registered contact for (name of deceased)'s burial plot at White Hill Burial Ground in Goring.

In order to preserve a grass burial ground for all to be able to feel comfortable visiting loved ones graves, as well as finding the balance for reasonable ease for the Council to maintain it, the Burial Ground Regulations in effect when the plot was purchased included:

1.3 White Hill is a lawn burial ground. No planting of trees, shrubs, bulbs or other material of a temporary or permanent nature is permitted. In particular, in order to be able to mow and maintain the grass/lawn burial ground, the use of cages around the burial plots is not allowed. Also, all pots, vases, flowers, statuary, etc should be limited to the surface area of the plinth in front of the headstone. The intent is to keep the grass sections to be easily accessed for mowing and to maintain the overall appearance of a grass burial ground, but still allow individual, personal expressions of deceased loved ones.

We are writing to you to remind you of these regulations as at a recent maintenance inspection of the burial ground it was found that.....

We kindly request that this be removed within 3 months of the date of this letter, at which point, all remaining mementos, vases, statuary, etc will be removed to the office at the burial ground. If not collected, by arrangement, within 1 year the item may be disposed of. If you need a little longer to make the arrangements to remove or rearrange the items, please contact us so a new deadline can be arranged.

If you have any questions or concerns about your loved one's plot, please contact the Parish Council by e-mail (WHBG@GoringParishCouncil.gov.uk) or by post. We are not able to change the policy, but we will do all we can to assist you in being easily able to comply.



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Annex C - Memorial Permit Application (original document available on website)



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APPLICATION FOR PERMIT TO ERECT MEMORIAL / ADD INSCRIPTION

This form, together with drawings or plans drawing to scale and dimensions (inc. Height, width and thickness of plate, height, width and depth of base) figured thereon of the proposed Monument, Gravestone or Tablet, and a copy of the intended inscription, must be submitted to the Burial Ground Administration and approved before any such Memorial can be admitted to the burial ground.

All fees must be paid before admittance

The grave number must be inscribed on each memorial stone admitted.

All permits will expire 2 years from the date of issue.

Name of the deceased to whom the memorial stone is being erected.		
Date of Death of the Deceased		
Residential Status: Goring / Non-Goring		Permit Applied For: New / 2 nd Inscription
Plot Number		Plot Type: Grave / Cremated Remains
Description of the Monument, Gravestone or Tablet (including dimensions):		Inscription:
<p>Note:</p> <p>(a) Requests for engravings/carvings at the head of the stone, nicknames etc, may be considered at the council's discretion.</p> <p>(b) Special consideration will be given for memorials for children under the age of eleven (11) years.</p> <p>(c) A single ceramic photograph not more than 6 x 4 inches may be considered at the Councils discretion above Area 1.</p>		
Memorial Material		
Anchor Type		



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PLEASE READ THESE GUIDELINE CAREFULLY

1. No memorial will be allowed on a grave if the Exclusive Right of Burial has not been purchased.
2. The memorial application form must be fully completed including all the details of the proposed work and a diagram of the memorial. The application form must be signed by the registered owner or a person authorised by the grave owner to erect a new memorial or carry out work to an existing memorial.
3. It is the responsibility of the registered owner to ensure the continued maintenance and safe upkeep of the memorial. The Council recommends that memorial insurance be taken out to complement any warranty provided by the Memorial Mason. The Council is not responsible for making good any damage caused by circumstances over which it has no control.
4. For safety reasons, when a grave is excavated, the memorial may have to be removed from the burial ground by a Memorial Mason. The Funeral Director usually makes this arrangement in direct liaison with the family.
5. The Council has a duty to remove any potential danger from the burial ground and may therefore remove any breakable items, edging kerbstones or other unauthorised objects from any grave.
6. It is important that you notify the Council of any change of address or circumstances.

MONUMENT SPECIFICATIONS (SUMMARY ONLY, SEE BURIAL GROUND REGULATIONS FOR FULL DETAIL)

1. A monument must be dignified and made entirely of stone or wood and must be inscribed on the back in the bottom left hand corner with the grave number.
2. For a coffin grave space only a head stone or cross is permitted. It must be positioned near the west (head) end of the grave space, in line with adjacent monuments, or where marked by the council. The maximum width permitted is 750mm and the monument shall be positioned centrally across the width of the grave space. No part of a monument may be more than 1200mm above ground level. The monument shall rise from a matching stone base, set level with the ground and not extending more than 450mm along the grave. The base may be pierced for a removable flower container.
3. For a cremated remains grave space, only a tablet set level with the ground or a "desk" tablet 75mm high will be permitted. This must not be greater in size than 450mm by 450mm.
4. No maker's name or other advertisement of any kind may be shown on any monument.

DECLARATION BY APPLICANT

I declare that I have the authority to instruct these works. I have read and accept the Guidelines above.

Name of Applicant:	Address:
Telephone Number	
Email address:	Postcode:

Signature: _____ Date: _____

DECLARATION BY THE MEMORIAL MASON

I, the Memorial Mason, have read and understood the Council's Burial Ground Regulations and agree to abide by them. I am responsible for the settlement of Cemetery fees and charges.

Firm: _____

Signature: _____ Date: _____



GORING-ON-THAMES PARISH COUNCIL

Annex D – Notice of Interment (original document available on website)



GORING-ON-THAMES PARISH COUNCIL

Gardiner Pavilion • Upper Red Cross Road • Goring • Reading RG8 9BD

Phone: 01491 874444 • 07516035604 • WHBG@goringparishcouncil.gov.uk • www.goringparishcouncil.gov.uk

Notice of Interment – White Hill Burial Ground

Complete Section A & B plus either C or D as applicable, please return to the Parish office giving 3 clear working days notice.

Section A: The Deceased

First Name(s)	Surname
<input type="text"/>	<input type="text"/>
Date of Birth	Date of Death
<input type="text"/>	<input type="text"/>
Permanent Address at Time of Death	
<input type="text"/>	
Postcode	Trade or Profession
<input type="text"/>	<input type="text"/>
Where Death Occurred (if different from permanent address)	
<input type="text"/>	

Section B: The Interment

Day and Date	Time of Arrival at the Burial Ground
<input type="text"/>	<input type="text"/>
Officiant (if any)	
<input type="text"/>	
Funeral director: Company; person; phone number(s)	
<input type="text"/>	

Applicable Extract from the Burial Ground regulations:

- Burial rights are purchased at the time of the first burial, usually by a family member. The exclusive right is for 99 years from the date of purchase. The policy of the council is not to permit advance reservation or purchase of burial plots. If a plot is purchased without exclusive rights, there will be no right to erect memorials etc.
- Second or subsequent burials in a grave space can only be carried out with the permission of the burial rights owner. Families must keep the council informed of the current ownership of the burial right if it is transferred or passes by inheritance.
- Ownership of an exclusive right to burial conveys no other legal rights over the grave space, which remains the Council's property.
- Coffin grave spaces generally have room for two coffin burials and a number of caskets of cremated remains. A triple depth grave can accommodate up to three coffin burials. Cremated remains grave spaces have room for two caskets.
- Grave spaces for first burials will be selected by the council in the appropriate site of the burial ground and marked approximately two days before the burial. The policy of the council is normally to allocate the next space in line.



GORING-ON-THAMES PARISH COUNCIL

Section C: Burials

Purchase of Exclusive Right of Burial or Reopen?

- New Plot with Exclusive Right of Burial
 New Plot *without* Exclusive Right of Burial
 Reopen of an existing Burial Plot

New Purchases Only: Type of Plot Required

- Church of England
 Roman Catholic
 Non Denominational

Coffin Dimensions

Length: Shoulder Width:

Reopen Only: Details of Plot Row & Number

Details of the owner of exclusive rights of burial.

(For New plots, the purchaser. For Reopens, the present owner or new owner if previous owner is the deceased)

Name

Address

E-mail

Phone

Section D: Cremated Remains

Purchase of Exclusive Right of Interment or Reopen?

- New Plot with Exclusive Rights
 Reopen of an existing Interment Plot

New Purchases Only: Type of Plot Required

- Church of England
 Roman Catholic
 Non Denominational

Plot Preparation

Plot to be prepared by: Funeral Director Parish Council

Reopen Only: Details of Plot Row & Number

Details of the owner of exclusive rights of burial.

(For New plots, the purchaser. For Reopens, the present owner or new owner if previous owner is the deceased)

Name

Address

E-mail

Phone

Declaration by Applicant:

I confirm the details contained in this form are accurate and will be used to populate the burial register.

I note that the mourning party should not arrive at the burial ground earlier than **15 minutes** prior to "Time of Arrival at the Burial Ground" in Section B. **30 minutes** after "Time of Arrival at the Burial Ground" in Section B are allow for any graveside service, after which the plot will be back filled by the grave digger once the mourning party have departed, unless by prior arrangement.

Name of Applicant

Company if Applicable

Signature

Date

Office Use Only

Plot Fee

Interment Fee

Grave Digging Fee

Total Fees

Plot Number



GORING-ON-THAMES PARISH COUNCIL

Annex E – Memorial Bench Policy

1. INTRODUCTION

- 1.1 Goring-on-Thames Parish Council supports the needs and principles of allowing memorial benches within the parish and is mindful that these facilities are enjoyed by a wide range of people. Therefore, the Parish Council will ensure that the issue is managed and regulated for the mutual benefit of all.
- 1.2 It is the intention that the policy only covers broad common issues and is not meant to be exhaustive. The content of this policy will be revised as necessary to meet changing circumstances. This policy has been produced with the following guiding principles:
 - To be respectful and sympathetic to those seeking to install a memorial bench
 - To establish responsibility for the maintenance, repair and replacement of memorial benches.
 - To ensure that memorial benches are not out of place in the area in which they are situated

2. LOCATIONS

- 2.1. As a principle, Goring-on-Thames Parish Council will approve requests for memorial benches to be installed at the White Hill Burial Ground. In exceptional circumstances, memorial bench installation will be approved for other locations in the parish, on GPC owned land. The Rectory Garden cannot be used for the siting of memorial benches, it is a memorial in its own right and therefore it is not appropriate to site other memorials in this location.

3. TERMS & CONDITIONS

- 3.1. The Parish Council will only permit memorial benches to individuals or, in exceptional circumstances, a historical event. Applications for memorials to pets will not be considered. Memorials will be limited to benches.
- 3.2. All applications for memorial benches should be completed on the official request form and be signed by the applicant. They will then be authorised by the Parish Council before installation.
- 3.3. The applicant will be responsible for all costs incurred including (but not exclusively) the purchase of the bench and plaque and the installation.
- 3.4. The text and style of the inscription on any memorial plaques shall be submitted to the Parish Council for approval or otherwise at the same time as application is made to site the memorial bench. Memorial plaques will be no larger than 175mm wide by 75mm high and shall be fitted in the centre of the upper most slat of the back of the bench. If not installed by the manufacturer, the plaque shall be installed with non-return security screws.
- 3.5. The Parish Council accepts no liability for damages caused to person(s) by memorial benches.
- 3.6. The Parish Council will consider each application on an individual basis. The Parish Council will attempt to accommodate the wishes of the applicant(s) but it may limit the number of memorials in a particular area. The applicant may request a particular siting for the memorial bench but the final decision will be that of the Parish Council.



GORING-ON-THAMES PARISH COUNCIL

- 3.7. The Parish Council reserves the right to remove or re-site memorial benches at any time.
- 3.8. The Parish Council should they need, to will notify the applicant in the event that the memorial bench is damaged. The applicant should ensure that the Parish council is in possession of current contact details.
- 3.9. The Parish Council will not be responsible for any maintenance of any memorial bench. However, if any maintenance is required, in the opinion of a proper officer of the Council, the applicant(s) will be informed and given a period of 4 weeks in which to complete the necessary works. Any maintenance carried out by a third party will be in strict agreement with the Parish Council at an agreed time
- 3.10. The Parish Council reserves the right to remove any memorial benches that have been damaged and are in the view of the Parish Council beyond economical repair or have not been repaired within 4 weeks of the notification referred to in section 3.8 and 3.9 above.
- 3.11. The Parish Council accepts no liability for damage to any memorial bench from vandals, third parties or whilst the Parish Council carries out ground works in proximity to the bench.
- 3.12. Benches will be constructed of recycled plastic and prior to installation the design selected by the Parish Council to be in keeping with the intended location.
- 3.13. The Parish Council accepts no replacement liability for the plaque or the bench at the end of its useful life and will dispose of any such bench. Any replacements of benches or plaques will be the responsibility of the original applicant.
- 3.14. The Parish Council will undertake an annual assessment of all benches and reserves the right to remove any bench that is no longer considered safe and fit for purpose. In this event, the named person(s) on the application form will be informed. Any related inscribed plaque will be returned to the donor or disposed of if contact cannot be made.
- 3.15. The Parish Council will keep a record of donors and their contact details in accordance with the General Data Protection Regulations. It is the responsibility of the donor to provide the Clerk to the Parish Council with updated details in writing. Failure to do so could lead to the memorial bench being removed without further notice.
- 3.16. All memorial benches should be paid for by the applicant before the completion of the installation. An administration fee of £100 per 15 year period is due to the Parish Council prior to installation.

4. STYLE & COST OF BENCH

- 4.1. Permission will only be given for the following:

- Brown in Colour, Recycled Plastic Benches.

At the time of approval of this policy, the recommended benches are, Dale Commemorative Bench, or the Commemorative Wirksworth Seat provided by TDP Limited, Derbyshire.

Costs will be confirmed at the time permission is granted, at the time of approval of this policy, approximately £500 to include ground anchors, delivery and brass plaque with engraving.



GORING-ON-THAMES PARISH COUNCIL

(original document available on website)



GORING-ON-THAMES PARISH COUNCIL

Old Jubilee Fire Station • Red Cross Road • Goring • Reading RG8 9HG
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Memorial Bench Application

Complete all sections, please return to the Parish Office

Section A: Contact Details of the Bench Owner (Applicant)

First Name(s)

Surname

Address

Postcode

Telephone

E-mail

By completing this form, the applicant agrees to be contacted by, and their details being kept by, GPC for this purpose.

Section B: The Bench

Location Requested

Plaque to be in the Name of:

Additional Inscription, including any dates (Please check this every carefully for errors, this cannot be corrected)

Applicable Extract from the Burial Ground regulations:

- The Parish Council reserves the right to remove or re-site memorial benches at any time.
- The Parish Council will not be responsible for any maintenance of any memorial bench.
- The Parish Council accepts no liability for damage to any memorial bench from vandals, third parties or whilst the Parish Council carries out ground works in proximity to the bench.
- The Parish Council accepts no replacement liability for the plaque or the bench at the end of its useful life and will dispose of any such bench. Any replacements of benches or plaques will be the responsibility of the original applicant.
- It is the responsibility of the donor to provide the Clerk to the Parish Council with updated details in writing. Failure to do so could lead to the memorial bench being removed without further notice.

Declaration by Applicant:

I confirm the details contained in this form are accurate and agree to the terms of the Memorial Bench Policy.

Name of Applicant

Signature

Date

Office Use Only:

Fees:

Approved by the Council:

Goring on Thames Parish Council

Document Retention and Disposal Policy and Procedure

Introduction

A Retention Schedule is a list of records that need to be kept by Goring on Thames Parish Council for a specific length of time.

This schedule contains recommended retention periods for records created and maintained by the Parish Council and refers to all information regardless of the media in which it is stored, such as manual files, photographs, electronic files, tapes or microfiche.

The aim of the Retention Schedule is to provide a consistent approach to the way the Council handles its records and provide a clear set of guidelines.

A Retention Schedule serves the purpose of identifying records that may be worth preserving permanently as a part of a local authority archive as well as preventing the premature destruction of records that need to be retained for a specific legal, financial or statutory period.

This Retention Schedule details the function of each record, the type of records that may fall within this function and the length of time the Council should hold the record before taking disposal or archive action.

Many retention periods are determined by statute.

In conclusion good Records Management is not difficult; simply put, the Council needs to keep accurate and timely records for the appropriate period of time, making sure that obsolete records are securely disposed of in an appropriate manner.

Retention of Documents Policy

The Parish Council recognises that the efficient management of its records is necessary to comply with its legal and regulatory obligations and to contribute to the effective overall management of the Parish Council.

This document provides the policy framework through which this effective management can be achieved and audited. It covers:

Scope Responsibilities

Retention Schedule

Scope of the policy

This policy applies to all records created, received or maintained by the Parish Council in the course of carrying out its functions. Records are defined as all those documents which facilitate the business carried out by the Parish Council and which are thereafter retained (for a set period) to provide evidence of its transactions or activities. These records may be created, received or maintained in hard copy or electronically.

Goring on Thames Parish Council

A small percentage of the Parish Council's records will be selected for permanent preservation as part of the Council's archives and for historical research.

Responsibilities

The Parish Council has a corporate responsibility to maintain its records and record management systems in accordance with the regulatory environment. The person with overall responsibility for the implementation of this policy is the Clerk to the Parish Council, and s/he is required to manage the Council's records in such a way as to promote compliance with this policy so that information will be retrieved easily, appropriately and in a timely manner.

Retention Schedule

Under the Freedom of Information Act 2000, the Parish Council is required to maintain a retention schedule listing the record series which it creates in the course of its business. The retention schedule lays down the length of time which the record needs to be retained and the action which should be taken when it is of no further administrative use.

The Clerk is expected to manage the current record keeping systems using the retention schedule and to take account of the different retention periods when creating new record keeping systems. This retention schedule refers to record series regardless of the media in which they are stored.

Retention of Documents

Document	Minimum	Retention Reason
Minute Books / Minutes	Indefinite	Archive
Accounts / Annual return	7 years	Audit
Bank statements	7 years	Audit
Cheque book stubs	Last completed audit	Management
Paying in books	Last completed audit	Management
Tenders / Quotations	7 years	Audit
Paid invoices	7 years	Audit
VAT records	7 years	Audit
Salary records	7 years	Audit
Tax & NI records	7 years	Audit
Insurance policies	2 years	Audit
Certificate of Employers Liability	40 years	Audit / legal
Certificate of Public Liability	40 years	Audit / legal
Assets register	7 years	Audit
Deeds / Leases	Indefinite	Archive
Electoral Register	1 year	As replaced
Personnel records	6 years after employment ceases	Audit / management
Declaration of acceptance	Term of office + 1 year	Management
Register of interests	Term of office + 1 year	Management
Complaints	1 year	Management

Goring on Thames Parish Council

General information	6 months	Management
Routine correspondence and emails	6 months	Management

Planning Applications

All planning applications and relevant decision notices are available at South Oxfordshire District Council. There is no requirement to retain duplicates locally. All Parish Council recommendations in connection with these applications are recorded in the Council Minutes and are retained indefinitely and are held on the SODC Planning Portal. Correspondence received in connection with applications will be retained as stated above.



Gigaclear Ltd
Building One, Wyndyke Furlong
Abingdon
Oxfordshire
OX14 1UQ

Goring Parish Council
Old Jubilee Fire Station,
Red Cross Road,
Goring, Reading,
RG8 9HG.

06 October 2022

Dear Sir / Madam

Request for permission to install fibre broadband equipment on your land GWA182914/SE-GRNG

We may have previously been in contact with you regarding our plans to expand Gigaclear's Full Fibre, Ultrafast Broadband network throughout your community. We are pleased to confirm that work will begin soon.

Gigaclear is building this important infrastructure to connect rural communities which otherwise would not benefit from ultrafast broadband services. Fast and reliable broadband can help transform local businesses, enable home working, support requirements for online learning and education and provide property owners with access to a range of ultrafast, stable and reliable internet services.

In order to deliver this type of infrastructure we need to lay fibre optic cable in ducts underground. The ducts create a series of links which are essential to connect to the wider internet network. This type of installation provides resilience and performance.

Whilst building our network, our aim is to provide a fibre connection point for every property we pass meaning we will only need to dig once during the roll out of the network. Where there is an existing Openreach network we may utilise this, as an approved Communications Provider. As you may or may not be aware Openreach are required by regulation to offer a duct and pole access product to Communication Providers (CPs) – the product is used by CPs to deploy their own network and is known as Physical Infrastructure Access (PIA). Whichever method we propose to use the fibre we lay is future proof and designed to be in the ground for at least 50 years to ensure the network is suitable for generations to come.

Our network is designed to utilise public land as much as possible. However, it is inevitable that some works may be necessary on private land. We are writing to you as part of our planned network runs across land that we believe you own. We would like to request your permission to carry out our network installation on your land as per the enclosed Network Access agreement. By granting your permission for us to install and maintain our equipment on your land, we will make payment to you. The amount payable is detailed in Section 1 of the agreement.

For more information on our installation and maintenance process as well as other relevant information such as our commitment to the protection of livestock and land used for agriculture or rural pursuits, please refer to the FAQ page of our website <https://www.gigaclear.com/help/private-land-works>



If you are happy with the proposed works, please sign both copies of the agreement and complete the bank details form to allow us to pay you should we install our cables on your land. Please return the documents using the pre-paid envelope within 21 days of receiving this letter. We will then sign both copies of the agreement and arrange for one to be returned to you. A BACs payment will be made to the bank details you have provided prior to the work commencing.

We have a team ready to address any questions you may have. Please contact them on 01865 591199 Option 1 or at NA-Central@gigaclear.com quoting the reference number at the top of the page and they will be delighted to help. We thank you for your attention to this matter and look forward to getting your community connected to the UK's best broadband network.

Yours sincerely,

A handwritten signature in black ink that reads 'Caitlin Johnston'.

Caitlin Johnston MRICS
Head of Strategic Partnerships

Privacy Notice

Gigaclear take your privacy and the protection of your data seriously. Data will not be used for any other purpose. We will not share your data with anyone else. Your data will be processed securely within the UK. You have the right to object to us processing your data at any time. If you have any concerns or queries, please contact us on NA-Central@gigaclear.com