



## Notice of the next Council Meeting

Members of the Public and the Press are invited to attend all Council Meetings  
(Public Bodies (Admission to Meetings) Act 1960)

Dear Councillors,

You are hereby summoned to attend the following meeting:

**Meeting of... Extraordinary Full Council**

**Place... ReCreation, Rhode Lane, Bridgwater, TA6 6HZ**

**Date... Tuesday, March 31, 2026**

**Time... 19:00**

Councillors will be discussing all the items listed overleaf on the Agenda.

Yours faithfully

*David Mears*

**David Mears**

**CEO and Town Clerk**

**24 March 2026**

**(Prior to the start of the meeting)**

**Questions and comments from members of the public**

To ask a question or speak at a meeting, you will need to submit your request to a member of the Democratic Services Team in advance of the meeting. You can request to speak at a council meeting by emailing your full name, the agenda item and your question to the Democratic Services Team emailing enquiries@bridgwater-tc.gov.uk Any requests need to be received by 5pm on the day that provides 2 clear working days before the meeting (excluding the day of the meeting itself). For example, if the meeting is due to take place on a Thursday, requests need to be received by 5pm on the Monday prior to the meeting. The Chair will invite you to speak at the beginning of the meeting under the agenda item Public Question Time, but speaking is limited to 3 minutes. You can only speak to the Council or Committee once. If there are a group of people attending to speak about a particular item, then a representative should be chosen to speak on behalf of the group.

1N.B Councils cannot lawfully decide items of business that is not specified in the summons/agenda (LGA1972 Sch 12, paras 10(2)(b) and Longfield Parish Council v Wright (1918) 88 LJ Ch 119).

Under the Openness of Local Government Bodies Regulations 2014, any members of the public are allowed to take photographs, film, and audio record the proceedings and report on all public meetings (including on social media). No prior notification is needed but it would be helpful to let the office know of any plans to film or record so that any necessary arrangements can be made to provide reasonable facilities to report on meetings. This permission does not extend to private meetings or parts of meetings which are not open to the public. All recording and photography equipment should be taken away if a public meeting moves into a session which is not open to the Public.

If you are recording the meeting, you are asked to act in a reasonable manner and not disrupt the conduct of meetings, for example by using intrusive lighting, flash photography or asking people to repeat statements for the benefit of the recording. You may not make an oral commentary during the meeting. The Chairman has the power to control public recording and/or reporting so it does not disrupt the meeting. Recording must be clearly visible to anyone at the meeting

# **A G E N D A**

**TC2026/26 - To receive apologies for absence**

**TC2026/27 - Declarations of interests**

Members to declare any interests, including Disclosable Pecuniary Interests they may have in agenda items that accord with the requirements of the Town Council's Code of Conduct and to consider any prior requests from members for Dispensations that accord with Localism Act 2011 s31(2) subject to s32(3) (NB this does not preclude any later declarations).

**TC2026/28 - To approve and sign as a correct record the minutes of the Full Council meeting held on Thursday 12 March 2026**

**TC2026/29 - To note the Financial Regulations**

**TC2026/30 - To note the Scheme of delegation**

**TC2026/31 - To approve that Sally Jones (Director of Finance) be appointed as the interim Chief Executive Officer/Town Clerk/Proper Officer**

for a period up to six months while a recruitment process is undertaken and concluded. As recommended by the HR Committee on Tuesday 17th March 2026.

**TC2026/32 - To authorise the removal of David Mears from the NatWest, CCLA and Sum-Up bank accounts**

***End of Agenda***

## **CIRCULATION**

Councillors, Pearce (Chair), Aujla, Edmunds, Heywood, Hubble, Leavy, Lerry, Lilley, Loveridge, Mander, Marsh, Redman, Rodrigues, Slocombe, Smedley, and Solomon



**Minutes of Full Council held in the Arts Centre Theatre; Bridgwater Arts Centre Theatre  
on Thursday 12 March 2026 at 19:00**

**Present:**

Councillors, Pearce (Chair), Edmunds, Heywood, Hubble, Leavy, Lerry, Lilley, Mander, Redman, Rodrigues, Smedley, and Solomon

David Mears, CEO and Town Clerk, Sally Jones, Director of Finance and Corporate Services, Melissa Webb, Marketing and Communications Officer, and Amy Storey, Democratic Services Officer

There were no members of the press or public present.

**TC2026/13 Apologies for absence**

Apologies for absence were received from Councillors Loveridge, Marsh, and Slocombe.

**TC2026/14 Declarations of interests**

Members to declare any interests, including Disclosable Pecuniary Interests they may have in agenda items that accord with the requirements of the Town Council's Code of Conduct and to consider any prior requests from members for Dispensations that accord with Localism Act 2011 s31(2) subject to s32(3) (NB this does not preclude any later declarations).

No declarations of interests were received.

**TC2026/15 To approve and sign as a correct record the minutes of the Full Council meeting held on Thursday 22 January 2026**

**RESOLVED:** That the minutes from the Full Council meeting held on Thursday 22 January 2026 be signed as a correct record.

**TC2026/16 Mayor's announcements**

The Mayor announced that the CEO and Town Clerk will be resigning due to a new job opportunity; an Extraordinary Full Council meeting will be held to discuss future plans and make arrangement for his replacement.

The Mayor attended the following events over the last month:

- Showman's Guild Luncheon
- 'The Journey' Exhibition



- Old Folks Show
- Axbridge Civic Service
- Official opening of Big Rob's Café
- Presentation of the Showman's Guild's cheque to Men's Shed
- Ups and Downs – Tour of facilities and speaking with staff.

**TC2026/17 To agree the calendar of meetings for the municipal year 2026/27**

**RESOLVED:** That the calendar of meetings for the municipal year 2026/27 is approved.

**TC2026/18 Local Government Boundary Commission Final Report** To receive the final report with recommendations for new [electoral and boundary arrangements for Somerset Council](#) and Bridgwater Town Council.

**RESOLVED:** To note the Local Government Boundary Commission Final Report.

**TC2026/19 To note the actions taken to ensure GDPR compliance across the Council**

**RESOLVED:** To note.

**TC2026/20 To receive the tax report from the Director of Finance and Corporate Services and to approve the following recommendations**

1. Opt to tax the ReCreation (subject to agreement of the freehold owner) and Rollercoaster properties.
2. Separate the West Street Market costs and income from the annual Fair, enabling market stallholders to enter into taxable service agreements.

**RESOLVED:** That Bridgwater Town Council will now tax the ReCreation (subject to agreement of the freehold owner) and Rollercoaster properties, and that the costs and income for West Street Market will be separate from the Fair to enable market stallholders to enter into taxable service agreements.

**TC2026/21 To receive and approve the updated operational risk register**

**RESOLVED:** That the operational risk register is approved as a live document and updated when necessary.

**TC2026/22 To receive and approve the Asset Register**

**RESOLVED:** That the Asset Register is approved.



**TC2026/23 To receive and note the interim Internal Audit Report 2025-26**

**RESOLVED:** To note.

**TC2026/24 To receive the year-end budget report and to approve the following recommendation:** To review the year end budget projection and suggested movements to EMR

**RESOLVED:** That the suggested movements to EMR are approved.

**TC2026/25 To note year to date income and expenditure**

**RESOLVED:** To note.

The Chairman closed the meeting at **19:34**

**End of document**

**Signed.....**

**Dated.....**



# Financial Regulations

Bridgwater Town Council

September 2025

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## 1. General

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

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

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

In these Financial Regulations:

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

The Responsible Financial Officer (RFO) holds a statutory office, appointed by the council. The RFO:

- a) Acts under the policy direction of the Council.
- b) Administers the council's financial affairs in accordance with all Acts, Regulations and proper practices.
- c) Determines on behalf of the council its accounting records and control systems.
- d) Ensures the accounting control systems are observed.
- e) Ensures the accounting records are kept up to date.
- f) Seeks economy, efficiency and effectiveness in the use of council resources.
- g) Produces financial management information as required by the council.

The council must not delegate any decision regarding:

- a) Setting the final budget or the precept (council tax requirement);

- b) The outcome of a review of the effectiveness of its internal controls.
- c) Approving accounting statements.
- d) Approving an annual governance statement.
- e) Borrowing.
- f) Declaring eligibility for the General Power of Competence.
- g) Addressing recommendations from the internal or external auditors.

In addition, the council shall:

- a) determine and regularly review the bank mandate for all council bank accounts.
- b) authorise any single commitment in excess of £150,000.

## **2. Risk Management and Internal Control**

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

The chief Executive Officer (CEO) with the RFO shall prepare, for approval by the council, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.

When considering any new activity, the Senior Officer with the RFO shall prepare a draft risk assessment including risk management proposals for consideration by the council.

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

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

- a) Ensure that risk is appropriately managed.
- b) Ensure the prompt, accurate recording of financial transactions.
- c) Prevent and detect inaccuracy or fraud.
- d) Allow the reconstitution of any lost records.
- e) Identify the duties of officers dealing with transactions.
- f) Ensure division of responsibilities.

At least once in each quarter, and at each financial year end, at least two members other than the Chair or a cheque signatory shall be appointed to verify bank reconciliations for all accounts produced by the RFO. The members shall sign and date the reconciliations and the original bank statements as evidence of this. This activity, including any exceptions, shall be reported to and noted by the most appropriate meeting of the Council or the Finance and Corporate Services Committee.

Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall

put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

### **3. Accounts and Audit**

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

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

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

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

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

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

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

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

The council shall ensure that the internal auditor:

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

Internal or external auditors may not under any circumstances:

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

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

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

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

#### **4. Budget and Precept**

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

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

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

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

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

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

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

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

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

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

The purpose of any earmarked reserves is to be agreed at the Finance and Corporate Services Committee. Any addition to, or withdrawal from, any earmarked reserve shall be completed by the Responsible Financial Officer and detailed in regular reports to the next appropriate meeting of the council or Finance and Corporate Services Committee.

## **5. Procurement**

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

Officers are to review the Purchasing Policy which outlines the procurement process in more detail.

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

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

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

UK Procurement Act 2023 came into force on 24 February 2025 and replaced previous legislation concerning procurement within the public sector.

Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 5.1) obtain prices as follows:

- a) Contracts over £5,372,609 for **works** and £214,904 for **goods and services** (including VAT) require formal tendering.
- b) Contracts over £500,000 for **works** invitation to tender up to value above  
Contracts over £100,000 for **goods and services** invitation to tender up to the value above
- c) Contracts above £50,000 up to £500,000 for **works** require one of the following, direct procurement with at least four full written comparable quotes sought, open tender process or use of the specialist service waiver.

Contracts above £30,000 up to £100,000 for **goods and services** require one of the following, direct procurement with at least four full written comparable quotes sought, open tender process or use of the specialist service waiver.

- d) Contracts above £10,000 and £50,000 for **works** require either direct procurement with at least three full comparable quotes sought, or use of the specialist service waiver.

Contracts above £10,000 and £30,000 for **goods and services** require either direct procurement with at least three full comparable quotes sought, or use of the specialist service waiver.

- e) Contracts above £5000 and £10,000 require either three estimates or use of the specialist service waiver.
- f) Contracts below £5000 strive to obtain three estimates or use of the specialist service waiver.

Contracts must not be split into smaller lots to avoid compliance with these rules.

For all contracts that fall within Section c) and where a specialist service waiver is required within Section d) a Procurement Sign-Off Form will be required. The form will be completed by the relevant service director or officer, this will detail why the route of procurement has been chosen and this will be signed off by the CEO/Town Clerk, Director of Finance and the relevant Committee Chair and Vice Chair. The Leader and Deputy Leader of the opposition will be notified and be given 5 working days to respond.

This sign off process will ensure that due diligence is conducted prior to procurement, and the report will be noted at the next relevant committee meeting.

**5.1** The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (a) to (d) below:

- a) Specialist services, such as legal professionals acting in disputes.
- b) Repairs to or parts for, or replacement of existing machinery or equipment.
- c) Works, goods or services that constitute an extension of an existing contract.
- d) Goods or services that are only available from one supplier or are sold at a fixed price.

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

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

- a) The CEO, to authorise expenditure up to a maximum of £50,000 (excluding VAT) on any item provided that any action taken complies with any legislative provisions and the requirements of the Council's Financial Regulations. In addition:
  - a. To authorise expenditure up to £150,000 (excluding VAT) on Town Hall and Arts Centre Projects.
  - b. To authorise all expenditure for Bridgwater Fair and West Street Market above the Community Services Director limit of £20,000 (excluding VAT).
- b) Directors can approve expenditure for any budgeted items up to £20,000 (excluding VAT).
- c) Project Manager up to £15,000 (excluding VAT) or previously agreed amount by Full Council or relevant Committee.
- d) Managers up to £10,000 (excluding VAT) for any budgeted items within their area.
- e) Supervisors and Arts Centre Bar Manager for items within their budget up to £2,000 (excluding VAT).
- f) in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.
- g) the council for all items over £150,000.

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

No individual member, or informal group of members may issue an official order or make any contract on behalf of the council.

No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council or a duly delegated committee

acting within its Terms of Reference except in an emergency. During the budget year, the RFO, having considered fully the implications for public services, may move unspent and available amounts to other budget headings or to an earmarked reserve as appropriate ("virement"). All budget virements exceeding £30,000 will be reported to the next appropriate meeting of the council or Finance and Corporate Services Committee

In cases of serious risk to the delivery of council services or to public safety on council premises, the CEO may authorise expenditure on behalf of the Council., Such expenditure includes replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The CEO shall report such action to the Leader, Deputy Leader and relevant Member as soon as possible and to the Finance Committee as soon as practicable thereafter.

No expenditure shall be authorised, no contract entered into, or tender accepted in relation to any major project, unless the council is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.

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, along with evidence of receipt of goods.

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

## **6. Banking and Payments**

The council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with NatWest. The arrangements shall be reviewed regularly for security and efficiency.

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

All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council, each authorised officer certifies invoices through the Approvals system. The Approval is attached to each invoice which confirms that the invoice has been examined, verified and certified.

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

All payments shall be made by online banking, in accordance with a resolution of the council.

A copy of this schedule of regular payments shall be signed by two members annually.

A list of payments made shall be reported to the next appropriate meeting of the council or F&C for information only.

The CEO and RFO shall have delegated authority to authorise payments in the following circumstances:

- a) To authorise expenditure up to a maximum of £50,000 (excluding VAT) on any item provided that any action taken complies with any legislative provisions and the requirements of the Council's Financial Regulations.
- b) To authorise expenditure up to £150,000 (excluding VAT) on Town Hall and Arts Centre Projects.
- c) To authorise all expenditure for Bridgwater Fair and West Street Market above the Community Services Director limit of £20,000 (excluding VAT).
- d) Any payments required in cases of serious risk to the delivery of council services or to public safety on council premises.
- e) Directors can approve expenditure for any budgeted items up to £20,000 (excluding VAT).
- f) Project Manager up to £15,0000 or previously agreed amount by Full Council or relevant Committee.
- g) Managers up to £10,000 for any budgeted items within their area
- h) Supervisors and Arts Centre Bar Manager for items within their budget up to £2,000.

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

Fund transfers within the councils banking arrangements to ensure adequate cash flow provided that a list of such payments shall be submitted to the next appropriate meeting of council.

The RFO shall present a schedule of payments paid to note, forming part of the agenda for the meeting, to the council or finance committee. The council or committee shall review the schedule for compliance.

## **7. Electronic Payments**

Where internet banking arrangements are made with any bank, the RFO& CEO shall be appointed as the Service Administrator. The mandate agreed by the council shall identify those who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process.

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

The Finance team shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent by email to two authorised signatories.

Two authorised signatories shall check the payment details against the invoices before approving each payment using the online banking system.

Evidence shall be retained showing which members approved the payment online

A full list of all payments made in a month shall be provided to the next appropriate meeting of the council or Finance and Corporate Services Committee.

With the approval of the council in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are signed/approved online by two authorised signatories.

Payment may be made by BACS or CHAPS by resolution of the council provided that each payment is approved online by two authorised signatories, evidence is retained, and any payments are reported to the next appropriate meeting of the council or Finance and Corporate Services Committee.

If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are signed or approved online by two signatories, evidence of this is retained and any payments are reported to council when made.

Account details for suppliers may only be changed upon written notification by the supplier verified with a phone call back to the supplier using the phone details from a prior invoice, this call should be noted on the supplier account and should be completed by a finance team member. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every two years.

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

Remembered password facilities other than secure password stores requiring separate identity verification should not be used on any computer used for council banking.

## **8. Cheque Payments**

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

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

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

## **9. Payment Cards**

Any Debit Card issued for use will be specifically restricted to prior authorisation by the RFO.

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

Personal credit or debit cards of members or staff shall not be used under any circumstances.

## **10. Petty Cash**

The RFO shall maintain a petty cash float/imprest account in total of £1,500 and may provide petty cash to officers for the purpose of defraying operational and other expenses.

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

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

Payments to maintain the petty cash float shall be shown separately on any payment schedule.

## **11. Payment of Salaries and Allowances**

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

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

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

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

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

Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. Payroll reports will be reviewed by CEO to ensure that the correct payments have been made.

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

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

## **12. Loans and Investment**

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

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

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

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

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

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

## **13. Income**

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

The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report

of the relevant officer. The RFO shall be responsible for the collection of all amounts due to the council.

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

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

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

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

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

#### **14. Payments Under Contracts for Building or Other Construction Works**

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

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

#### **15. Stores and Equipment**

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

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

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

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

## **16. Assets, Properties, and Estates**

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

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

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.

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

No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, except where the estimated value of any one item does not exceed £25,000. In each case a written report shall be provided to council with a full business case.

## **17. Insurance**

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

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

The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim. The RFO shall negotiate all claims on the council's insurers.

All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the council, or duly delegated committee.

## **18. Suspension and Revision of Financial Regulations**

The council shall review these Financial Regulations annually and following any change of CEO or RFO. The CEO and RFO shall monitor changes in legislation or

proper practices and advise the council of any need to amend these Financial Regulations.

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

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

## **Appendix 1 – Tender Process**

- a) Any invitation to tender shall state the general nature of the intended contract and the CEO shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
- b) Any invitation to tender issued under this regulation shall be subject to Standing Order 18 Financial Controls and Procurement insert reference of the council's relevant standing order and shall refer to the terms of the Bribery Act 2010.
- c) Where the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

### **Electronic Tender Process for a Town Council**

#### **a) Preparing the Tender**

- **Digital Specification Drafting:** The CEO uses a secure document management system (e.g., SharePoint, Google Workspace, or a procurement platform) to collaborate with technical experts and draft the tender specification.
- **Template Use:** Standardised digital templates ensure compliance with procurement rules and consistency.

#### **b) Issuing the Invitation**

- **Online Publication:** The invitation to tender (ITT) is published on the council's procurement portal or a national tender platform (e.g., Finder a tender).
- **Email Notifications:** Registered suppliers receive automated email alerts with links to the tender documents.

- **Submission Instructions:** The ITT clearly states that tenders must be submitted via the secure portal by a specified deadline.

### c) Submission and Opening

- **Secure Digital Submission:** Suppliers upload their tenders to the portal, which automatically encrypts and time-stamps each submission.
- **Access Control:** Tenders remain inaccessible until the deadline passes.
- **Opening Protocol:**
  - On the prescribed date, the CEO and at least one council member log into the system.
  - The system logs and records the opening of all tenders simultaneously.
  - An audit trail is automatically generated for transparency.

### d) Compliance and Legal References

- **Automated Compliance Checks:** The system includes prompts or checklists to ensure compliance with:
  - Standing Order 18 (linked or referenced digitally)
  - The Bribery Act 2010 (with a digital declaration form for suppliers)
- **Digital Signatures:** Suppliers digitally sign declarations of compliance.

### e) Re-Tendering Rules

- **Access Restrictions:** The system tracks user access and participation.
- **Conflict of Interest Controls:** If no tender is accepted, the system restricts re-submission from any party involved in the original decision-making process, using role-based permissions.



# Scheme of Delegation

Bridgwater Town Council

May 2025

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## **1. Committees of the Council**

- a) The Council will appoint four Standing Committees and one Sub-Committee:
  - a. Finance and Corporate Services Committee
  - b. Amenities Committee
  - c. Community Services Committee
  - d. Planning Committee
  - e. HR Committee
- b) Council may determine the number of any or all committees without the need to amend standing orders.
- c) Any member of the Council may attend meeting of any committee of which they are not a member. They must declare that they are not a member and are classed as a member of the public and may speak on any matter only with the permissions of the Chairman and shall not vote.

## **2. Full Council**

### **Matters Reserved for Full Council**

- a) Setting the precept and approval of the Council's budget
- b) Approval of the Annual Accounts
- c) Completion of the Annual Return, including the Governance Statement
- d) The making, amending, or revoking of Standing Orders, Financial Regulations, and this Scheme of Delegation
- e) Adoption or revision of the Council's Code of Conduct.
- f) Confirmation (by resolution) that the Council has satisfied the statutory criteria to exercise the General Power of Competence
- g) Matters of principle or policy
- h) Nomination or appointment of representatives of the Council to outside bodies (except approved conferences or meetings)
- i) Nomination or appointment of representatives of the Council at any inquiry on matters affecting the Council, excluding those matters specific to a committee
- j) The making, amending, or revoking of byelaws
- k) Authorisation as to terms and purpose for any application for Borrowing Approval

## **3. Finance and Corporate Services Committee**

This committee will consist of eight members

For all committee meetings, a quorum of three is required. Membership to comprise – eight members of the Town Council, that are approved by the full council to serve on this committee.

Frequency of Meetings and Minutes

The committee shall meet as often as it deems appropriate (being not less than three times in each town council year) to keep abreast of developments relating to its functions and authority.

### **3.1. Finance and Policy matters for consideration and determination**

- a) To provide guidance and assistance to the Responsible Financial Officer and the council on matters relating to budgeting and finance.
- b) All matters relating to Finance, including the recommendation of the approval of the Year End Accounts & approval of the Annual Return (Statement of Accounts) to Full Council
- c) To consider the council's budget and other income and to prepare budget proposals for the council to consider.
- d) To review spending in areas referred to it by the council, and report back to council.
- e) To consider and authorise virements between budget headings over £30,000.
- f) Corporate Governance and Risk Management
- g) To consider if requested by council or the Chief Executive unplanned expenditure.
- h) To work with Service Directors on other matters such as generating additional income, value for money and cost-cutting savings.
- i) To ensure effective internal audit.
- j) To receive, and where appropriate, draft responses to any internal and external Audit Reports and to report to the council for approval.
- k) The council has delegated day-to-day management of the budget to the Responsible Financial Officer within spending limits agreed in the budget.
- l) Any other matter which may be delegated to it by the Full Council from time to time

### **3.2. Additional Delegation of Authority**

- a) The council has delegated adoption and changes of policies and procedures to this committee except for Standing Orders and Financial Regulations.
- b) The Committee can note the list of payments and approve other expenditure up to £150,000

## **4. HR Committee**

This committee will consist of five members.

For all committee meetings, a quorum of three is required. Membership to comprise – five members of the Town Council, that are approved by the full council to serve on this committee.

Frequency of Meetings and Minutes

The committee shall meet as often as it deems appropriate (being not less than three times in each town council year) to keep abreast of developments relating to its personnel.

### **4.1. HR Committee matters for consideration and determination**

- a) To review and approve staff salaries and pay increments

- b) To review and adopt procedures for dealing with discipline and grievances and ensure that the staff are informed of them.
- c) Review and consider the staffing structure, in the light of budgetary constraints, at least annually and whenever a vacancy occurs.
- d) To adopt and review the Staff-Member Protocol, the Staff Handbook and the policies contained therein.
- e) To line manage the CEO/Town Clerk.
- f) To undertake the CEO/Town Clerk's annual appraisal.
- g) To provide guidance to the CEO/Town Clerk regarding staffing.
- h) To review holiday, absences and TOIL balances.

#### **4.2. Additional Delegation of Authority**

- a) The council has delegated the interview and appointment of staff posts to the CEO, Service Directors and Managers in consultation with the HR Committee.

#### **4.3. Complaints, Hearings and Appeals Subcommittees of the HR Committee**

The Complaints Subcommittee will consist of three councillors: the Leader of Council, Deputy Leader, and relevant Committee Chair. In the event of a conflict of interest, another Committee Chair or Vice Chair will substitute. The Complaints Subcommittee will only deal with complaints under the complaints procedure.

The Hearing Subcommittee will address employment matters (grievances/disciplinaries) that cannot be handled by officers due to the seniority of the staff member or a conflict of interest. The Subcommittee can impose sanctions. It will consist of four councillors, and members of the Subcommittee must undertake training.

The Appeals Subcommittee will handle appeals for grievances/disciplinaries that cannot be managed by officers due to the seniority of the staff member or a conflict of interest. The Subcommittee can uphold or dismiss the appeal. It will consist of four councillors, and members of the Subcommittee must undertake training.

### **5. Amenities Committee**

This committee will consist of eight members.

For all committee meetings, a quorum of three is required. Membership to comprise – eight members of the Town Council, that are approved by the full council to serve on this committee.

#### **Frequency of Meetings and Minutes**

The committee shall meet as often as it deems appropriate (being not less than three times in each Town Council year) to keep abreast of developments relating to its functions and authority.

### **5.1. Amenities matters for consideration and determination:**

- a) To have the delegated authority to deal with all aspects of the Council's land, assets, and property portfolio including, but not limited to, and extensive range of buildings including The Town Hall Complex, Trinity Hall, Art Centre, Museum, also Cemeteries, parks, allotments, children's play areas, open spaces, public toilets, and any ancillary buildings including properties and assets to be transferred by Somerset Council to Bridgwater Town Council.
- b) To review Health and Safety and Risk Assessments for all work completed on Council properties
- c) To oversee maintenance contracts, leases, and licenses for Council property on behalf of the Council
- d) To review the performance of the Amenities Team and facilities.
- e) To oversee the maintenance of all green spaces.
- f) To review maintenance and development plans, including a refurbishment and enhancement program
- g) To review utility supplies and relevant charges.
- h) This includes the setting of fees/rents and the approval of ground maintenance contracts and any one-off works to a value of no more than £150,000.
- i) The committee will make recommendations to the Finance and Corporate Services Committee regarding policy and strategic matters relating to all the above.
- j) The committee is authorised to establish sub-committees and working groups, and to appoint advisers as and when necessary to assist in its work.
- k) The committee will receive and consider all reports and recommendations from every sub-committee and working group it appoints.

## **6. Community Services Committee**

This committee will consist of eight members.

For all committee meetings, a quorum of three is required. Membership to comprise – eight members of the Town Council, that are approved by the full council to serve on this committee.

The committee shall meet as often as it deems appropriate (being not less than three times in each Town Council year) to keep abreast of developments relating to its functions and authority.

### **6.1. Community services matters for consideration and determination:**

- a) To oversee for the organising of Remembrance Sunday ceremony
- b) To oversee all other Council events including Seed the Day Vegan and Eco Market, and the Seven Sundays of Summer (Blake Gardens Concerts) (6 weeks on Sundays – July to August).
- c) To oversee Snowflakes - Christmas Lights switch on and Christmas Market including the installation of the Council's Christmas light decorations.

- d) To oversee the Friday Market and the Council's Market Charter, as well as on street trading concessions
- e) To oversee the organising of the Bridgwater Fair.
- f) To review the Health and Safety event plans for all events.
- g) To review the Council's Communications Strategy.
- h) To review the creation and distribution of the Visitor Town Guide and Bridgwater Calendar.
- i) To develop Economic Development Initiatives
- j) To oversee the Council's Warm Rooms and Community drop-in initiatives.
- k) To oversee the Council's Town Deal Events and Outreach projects
- l) To support the funding and administration of the Youth Forum
- m) To oversee applications for securing external grants to develop the Council's facilities events.
- n) To award and distribute Community Grants to the local community from the Council.

## **7. Planning Committee**

This committee will consist of no more than 10 members.

For all committee meetings a quorum of three is required.

The committee shall meet once a month to keep abreast of developments relating to its functions and authority.

### **7.1. Planning matters for consideration and determination:**

- a) To make representations to the Local Planning Authority on applications for planning permission which have been notified to the Council.
- b) To make representations in respect of appeals against the refusal of planning permission.
- c) To identify and make representations to the relevant authorities in respect of enforcement action or any matters considered to be breaches of planning regulations.
- d) To deal with any other planning development related matter including conservation matters.
- e) The Democratic Services Officer be given delegated powers (in conjunction with the committee Chair) to respond to applications where a response is required before the next meeting.

## **8. Working Groups and Steering Groups**

- a) Where Working Groups are established, they are advisory bodies only with no delegated decision-making powers. All members are able to attend working group meetings.
- b) Where Steering Groups are established, they are advisory bodies only with no delegated decision-making powers. Decisions will be made by officers or relevant committees.

## **9. Delegations to CEO/Town Clerk**

The CEO/Town Clerk is designated and authorised to act as Proper Officer for the purposes of all relevant sections of the Local Government Act 1972 and any other statute requiring the designation of a Proper Officer.

To act as the Deputy Responsible Financial Officer of the Town Council and be authorised to undertake all the financial and contractual functions designated within Financial Regulations in the absence of the Director of Finance and Corporate Services (RFO).

The CEO/Town Clerk is authorised to undertake the following functions:

- a) To sign documents on behalf of the Council.
- b) To institute and appear in any legal proceedings authorised by the Council.
- c) To manage the Council's staff in accordance with the Council's policies, procedures and budget, including:
  - a. Make appointments to posts, where not reserved for appointment by members
  - b. The appointment of temporary employees
  - c. Staff performance; discipline and dismissal
  - d. Payment of expenses and allowances
  - e. The approval of increments
  - f. Implement national pay awards and conditions of service in line with the National Joint Council Scheme of Conditions of Service (the 'Green Book') as amended by the Local Agreement
  - g. The establishment of new posts and any changes to posts, or terms and conditions, which would have implications for the budget, shall be subject to approval by the Finance and Corporate Services Committee.
- d) To authorise expenditure up to a maximum of £50,000 (excluding VAT) on any item provided that any action taken complies with any legislative provisions and the requirements of the Council's Financial Regulations.
- e) To authorise expenditure up to £150,000 (excluding VAT) on Town Hall and Arts Centre Projects.
- f) To authorise all expenditure for Bridgwater Fair and West Street Market above the Community Services Director limit of £20,000 (excluding VAT).
- g) To be the Designated Premises Supervisor for the Town Hall Licence.
- h) To ensure the appropriate training of staff and updating of skills to match their responsibilities and duties.
- i) Declarations of interests and dispensations - the decision as to whether to grant a dispensation shall be made by the CEO/Town Clerk and that decision is final.

### **Urgent Matters**

Subject to consultation with the Leader; Deputy Leader and relevant committee Chair the CEO/Town Clerk is authorised to act on behalf of the Council on any matter where urgent action is needed to protect the interests of the Town Council

this includes include authorising expenditure above delegated limits. Any such action to be reported to the next meeting of the Council or relevant committee.

## **10. Director of Finance and Corporate Services (RFO)**

- a) Designated as the Deputy Proper Officer in the absence of the Proper Officer for the purposes of all relevant sections of the Local Government Act 1972 and any other statute requiring the designation of a Proper Officer.
- b) To act as the Council's designated officer for the purposes of the Freedom of Information Act 2000 and Data Protection Act 2018.
- c) To approve expenditure for any budgeted items up to £20,000 (excluding VAT).
- d) Within their directorate to manage staff performance; discipline and dismissal (liaising with the HR Managers)
- e) Payment of expenses and allowances.

## **11. Director of Amenities**

- a) To manage all the Town Council's Street cleansing, parks and open spaces services and property in line with the budgets and policies approved by members.
- b) To manage the Quantock Road and St John's Cemetery, ensuring that all legal, statutory and other provisions are observed; plots are allocated appropriately, and records are kept up to date.
- c) To manage and approve hire bookings for hire facilities.
- d) To manage all council property, tenants and with the delegated authority to grant new leases/licences for occupancy and to terminate the same.
- e) To approve expenditure for any budgeted items up to £20,000 (excluding VAT).
- f) Within their directorate to manage staff performance; discipline and dismissal (liaising with the HR Managers).

## **12. Director of Community Services**

- a) To authorise new markets and to amend the Terms and Conditions as necessary for any additional Markets and Boot Sales that may be authorised.
- b) Manage all Markets under the Council.
- c) Fully manages the Town Team Budget and the Town Team.
- d) Will approve all Youth Forum expenditure in consultation with the Youth Forum.
- e) Management of Bridgwater Fair.
- f) Management of all Town Council Events.
- g) Management of South Bridgwater Pantry and the Council's community centres (operations).
- h) To approve expenditure for any budgeted items up to £20,000 (excluding VAT).

### **13. Other Staff**

- a) In the absence of the CEO/Town Clerk the Directors of Amenities, Community Services and Finance and Corporate Services collectively and in consultation with the Leader; Deputy Leader and relevant committee Chair can exercise the CEO/Town Clerk's delegated authority if the matter cannot wait until their return from absence.
- b) Projects Manager for items in relation to Projects up to £15,000 within budget or previously agreed by Full Council or relevant Committee.
- c) All other Managers up to £10,000 for any budgeted items within their area.
- d) Supervisors and Arts Centre Deputy Manager for items within their budget up to £2,000.
- e) All other officers up to £500 with line manager approval within their budget.