WALMER
TOWN COUNCIL

WALMER TOWN COUNCIL
62 The Strand, Walmer, Deal, Kent CT14 7DP

Tel/Fax: 01304 362363
Web site: www.walmercouncil.co.uk **E-mail:** clerk@walmercouncil.co.uk

Dated the 24th July 2026

F+GP Cttee: Cllr P Jull, Cllr J Murray, Cllr M Eddy, Cllr P Ludwig, Cllr L Ludwig, Cllr A Friend, Cllr K Lee, Cllr T Grist, Cllr D Richardson and Cllr S Waite-Gleave.

You are hereby summoned to attend a meeting of THE FINANCE & GENERAL PURPOSES COMMITTEE to be held at **7pm Wednesday 29th July 2026 at:**

Elizabeth House, St Marys Road, Walmer.

Roland Aldred
Town Clerk

****

AGENDA

1. ELECTION OF A CHAIRMAN OF THE COMMITTEE FOR 2026/27

2. ELECTION OF A VICE CHAIRMAN OF THE COMMITTEE FOR 2026/27

3. APOLOGIES FOR ABSENCE

4. DECLARATIONS OF INTEREST
To receive any declarations of interest from Members in respect of business to be transacted on the agenda.

5. OPENNESS AND TRANSPARENCY
To remind those present of the following: -
The right to record, film and to broadcast meetings of the council, committees and sub committees is established following the Local Government Audit and Accountability Act 2014. This is in addition to the rights of the press and public to attend such meetings. While those attending meetings are deemed to have consented to the filming, recording, or broadcasting of meetings, those exercising the rights to film, record and broadcast must respect the rights of other people attending under the Data Protection Act 1998. Any person

or organisation choosing to film, record or broadcast any meeting of the Council or a committee is responsible for any claims or other liability from them so doing.

6. MINUTES Attach 1

Approve the minutes of the meeting held on 30th April, 2026.

7. COUNCIL FINANCE UPDATES

i. To receive the Q1 2026/27 vs 2025/26 update. Attach 2

ii. To note the Bank Reconciliation up to 30/06/26. ENC 1

8. GRANTS

To review applications for requests for grants from:

i. Walmer Parish Churches – £500 - Towards the replacement of the floor at the Parish Hall. ENC 2

ii. TGI Tang So Do – £500 Towards training equipment. ENC 3

9. RECOMMENDATIONS OF THE INTERNAL AUDITOR Attach 3

To decide on making recommendations to Full Council based on recommendations from the internal auditor.

10. CONFIDENTIAL TO BE HELD UNDER THE PUBLIC BODIES (admission to meetings) ACT 1960

To move into a private session.

11. GRANT APPLICATIONS

To decide on recommendation made in respect of grant applications from:

i. Walmer Parish Churches ENC 2

ii. TGI Tang Soo Do ENC 3

12. NEXT MEETING

30th November, 2026

Attach 1

WALMER TOWN COUNCIL
62 The Strand, Walmer, Deal, Kent, CT14 7DP
Tel: 01304 362363
Web site: www.walmercouncil.co.uk E-mail: clerk@walmercouncil.co.uk

MINUTES

DRAFT Minutes of the meeting of the Finance & General Purposes Committee held at 7pm on Wednesday 30th April 2026, Elizabeth House, St Marys Road, Walmer

Present: Cllr P Jull, Cllr A Friend, Cllr D Richardson, and Cllr P Ludwig.
Officer(s) Roland Aldred (Town Clerk)

622. APOLOGIES FOR ABSENCE.
Cllrs J Murray, M Eddy, L Ludwig, S Waite-Gleave M Simpson and K Lee offered apologies that were accepted.

623. DECLARATIONS OF INTEREST.
No declarations were made.

624. OPENNESS AND TRANSPARENCY.
The Chairman reminded all present of their responsibilities under the Local Government Audit and Accountability act in respect of the public attending and recording meetings.

625. MINUTES.
The minutes of the meeting held on the 22nd January 2026 were received.
RESOLVED – To accept to minutes of the 22nd January 2026 as a true and accurate record.
Proposed – Cllr A Friend
Seconded – Cllr D Richardson
For - 4 Against - 0 Abstain - 0

626. COUNCIL FINANCE UPDATES.

i. To receive an update on the final 2025/26 financial position vs the budget vs 2024/25 financial position for the councils spend.

ii. To note the bank reconciliation up to 31/3/26.
The Chairman signed the bank reconciliation as it matched the accounting records
RESOLVED – to accept the reports in i. and ii.
Proposed – Cllr A Friend
Seconded – Cllr P Ludwig
For - 4 Against - 0 Abstain - 0

627. GRANTS.

Members received a grant application from the Deal and Walmer Carnival association for £600 towards the cost of entertainment and prizes at the annual Teddy Bears' Picnic event.

RESOLVED – To recommend to Full Council to approve the grant.

Proposed: Cllr P Ludwig

Seconded: Cllr A Friend

For - 4 Against - 0 Abstain – 0

628. DATE OF NEXT MEETING.

29th July 2026

The meeting ended at 19.15.

Chairman: **Date:**

Attach 2

Q1 2026/27 income and Expenditure vs budget vs 2025/26

Income

Year		26/27				25/26	
Code	Description	Budget	Actual	Balance remaining	% of budget remaining	Actual	% 23/24 vs 24/25
100	Admin	£0.00	£0.00	£0.00	100.00%	£0.00	100.00%
109	Barclay's Bank BCP	£0.00	£0.00	£0.00	100.00%	£0.00	100.00%
110	Allotments	£2,640.00	£64.15	£2,575.85	-97.57%	£87.78	-26.92%
112	Interest - unity deposit	£3,500.00	£1,523.88	£1,976.12	-56.46%	£1,480.38	2.94%
112	Bank Interest - Charity bank	£4,500.00	£0.00	£4,500.00	0.00%	£0.00	100.00%
113	Bank Interest - Redwood	£4,000.00	£0.00	£4,000.00	0.00%	£0.00	100.00%
170	Events	£8,245.00	£5,787.80	£2,457.20	-29.80%	£5,263.96	9.95%
175	EV Charge Points*	£350.00	£0.00	£350.00	0.00%	£0.00	100.00%
180	Grants and donations	£0.00	£0.00	£0.00	0.00%	£0.00	100.00%
190	Hawkshill	£80.00	£0.00	£80.00	-100.00%	£0.00	100.00%
200	Land Management	£950.00	£0.00	£950.00	-100.00%	£0.00	100.00%
220	Precept	£259,922.65	£259,922.65	£0.00	0.00%	£261,312.20	-0.53%
240	Projects and Activities	£0.00	£0.00	£0.00	0.00%	£0.00	100.00%
	Total	**£284,187.65**	**£267,298.48**	**£16,889.17**	**-6.32%**	**£268,144.32**	**-0.32%**

Expenditure

Code	Description	Budget	Actual	Balance remaining	% of budget remaining	Actual	% 23/24 vs 24/25
1000	Admin	£18,350.00	£6,830.22	£11,519.78	62.78%	£5,541.19	23.26%
1100	Allotments	£3,300.00	£407.44	£2,892.56	87.65%	£502.14	-18.86%
1300	Audit Fees	£1,800.00	£280.00	£1,520.00	84.44%	£280.00	0.00%
1400	Climate Emergency	£3,750.00	£1,207.00	£2,543.00	67.81%	£840.00	43.69%
1600	Election Expenses	£3,000.00	£0.00	£3,000.00	100.00%	£0.00	100.00%
1700	Events	£16,500.00	£2,336.30	£14,163.70	85.84%	£1,411.39	65.53%
1800	Grants and Donations	£4,500.00	£1,600.00	£2,900.00	64.44%	£1,429.00	11.97%
1900	Hawkshill	£14,100.00	£407.16	£13,692.84	97.11%	£772.11	-47.27%
2000	Land Management	£9,100.00	£345.00	£8,755.00	96.21%	£449.07	-23.17%
2100	Office Premises	£8,000.00	£824.89	£7,175.11	89.69%	£1,068.35	-22.79%
2150	Public Works Repayment	£15,130.00	£7,563.40	£7,566.60	50.01%	£7,563.40	0.00%
2300	Professional and Legal	£4,000.00	£13.30	£3,986.70	99.67%	£12.09	10.01%
2400	Projects and Activities	£86,100.00	£5,075.79	£81,024.21	94.10%	£13,229.65	-61.63%
2500	Publicity and Promotion	£1,936.00	£0.00	£1,936.00	100.00%	£336.00	-100.00%
2600	Quadrennial Tree Survey	£700.00	£0.00	£700.00	0.00%	£0.00	100.00%
2700	Salaries and staff costs	£125,500.00	£35,544.16	£89,955.84	71.68%	£37,086.69	-4.16%
2800	Stony Path	£2,000.00	£0.00	£2,000.00	100.00%	£525.00	-100.00%
2900	Tree Planting	£2,000.00	£1,275.00	£725.00	0.00%	£0.00	100.00%
3000	Contingency	£0.00	£0.00	£0.00	0.00%	£0.00	100.00%
	Total	**£319,766.00**	**£63,709.66**	**£256,056.34**	**80.08%**	**£71,046.08**	**-10.33%**

Attach 3

WALMER
TOWN COUNCIL

Item: Report of the internal Auditor
Date: 16 June 2026
Meeting: July Finance and General Purposes
From: Roland Aldred

Walmer Town Council's internal auditor visited the office on the 27th May 2026 to conduct an audit. Members will have seen a copy of his report in the June 2026 full council meeting. Two items regarding the financial regulations were raised for members to consider further.

Financial regulation 3.9

This states:

Internal or external auditors may not under any circumstances:

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

The auditors report stated "One FR (reg 3.9) bans me from providing legal, financial or other advice to the Council. I believe that this is an error on NALC's part. In reg 3.9 the prohibition on the external auditor is fair enough because it repeats that external auditors are also banned by the terms of their contract with the smaller audit appointing body from providing consultancy services to limited assurance regime clients. Internal audit is a review function within the organisation and is there to assist the organisation so inevitably must advise."

KALC's opinion is

"The overwhelming concern in this area is about the danger of the conflict of interest and as you say that the *Independent Internal Auditor (IIA)* is seen a separate to ensure rigour in the process. This is also about perception.

I think I would also argue that some of this is about interpretation and nuance. Therefore, on your item 3 if an IIA was asked by you as the RFO for advice:

Then:

"What is the situation with identifying a new online friendly bank?" and gave the answer:

"The *Metro Bank* is best" this to my mind is formal advice and would appear to be a recommendation and would be poor practice and may even led to further issues.

However, if you approached your IIA and the question again was:

"What is the situation with identifying a new online friendly bank and can you offer me **a view in principle?**

Then the IIA could helpfully come back with:

"Although I cannot recommend of course, I am aware (so drawing on his knowledge of your set up and wider experience) of several challenger banks that work consistently with Local Councils and may well offer the correct online corporate product that would suit a local authority. You would need to approach these potential providers directly via their websites, but they all offer ethical banking and access via the PO network":

Unity Trust Bank
Metro Bank
Co-Op Bank
Bank of Ireland

It would then fall to you as the RFO to collate this and other information and move the issue back to your PC to allow them to make an informed decision as policy.

Therefore, this is **my understanding** of the thinking and how it might be engaged with by ensuring that if you approach your IIA for a *view in principle* you can engage without undermining the required rigour and oversight/scrutiny that must come with genuine independence."

Given the scrutiny required in running a council just removing the regulation would be dangerous both in terms of public opinion and on larger decisions, potentially could have financial implications. However having someone Walmer Town Council appoint with the level of knowledge of an auditor but not making use of this asset could be considered wasteful. Therefore given KALC's advice I am making a recommendation to allow advice to be sought in principle, currently the advice is clear that Internal auditor may not under any circumstances offer advice.

Recommendation

To amend standing order 3.9 to be (changes in bold):

Internal or external auditors may not under any circumstances:

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

Members to decide on recommendations to Full Council

Financial regulation 5.9

This states:

"Where the value is between £500 and £10,000 excluding VAT, the Clerk will try to obtain 3 estimates."

This means that the clerk should try to get 3 quotes, but it is not required to take the item forward.

The auditors report states:
"Where I suspect that the Council will have difficulty is with three quotes being needed for spend over £500 (Reg5.9). Several clerks have reported to me as having difficulties in getting two or more quotes for anything under £1,000."

Three quotes on items under £1000 is normally difficult to get, but we do manage to find enough contactors to request 3 quotes, often we only manage to obtain two quotes and one request, currently we do try to put at least two quotes forward. This can lead to delays in projects trying to get at least two quotes. For some areas we have preferred suppliers in these instances additional quotes are not required.

By removing the requirement to attempt to find 3 quotes time will be saved for the office, we would also be saving time for contractors on smaller jobs.

Recommendation – To increase the threshold required to seek 3 quotes to £1000 under section 5.9 of the financial regulations.

Members to decide on recommendations to Full Council