

## **PETERSFIELD TOWN COUNCIL**

Minutes of a meeting of the Finance and General Purposes Committee held via Zoom teleconferencing facility on Monday 26<sup>th</sup> April 2021 at 6.30 pm

**PRESENT:** Cllr J Deane (Chairman), Cllr JC Crissey, Cllr J Matthews, Cllr J Palmer and Cllr P Shaw.

### **ALSO IN**

**ATTENDANCE:** Cllrs Mrs L Farrow (Town Mayor), Cllr J Lees, Cllr C Paige, Mr N Hitch (Town Clerk), Mrs M Snow (Finance Officer), Mr S Field (Projects Officer) and Mrs S Fisher (Committees Administrator). There were 5 members of the public present and no press were in attendance.

Members were advised that the meeting would be recorded and that the recording would be retained until the minutes of the meeting had been approved. There were no objections.

### **F 1548      CHAIRMAN'S COMMENTS**

The Chairman welcomed everyone to the meeting and a minute's silence was held as a mark of respect for HRH Prince Philip.

### **F 1549      APOLOGIES FOR ABSENCE**

No apologies were received.

### **F 1550      GRANTING OF DISPENSATION UNDER SECTION 33 OF THE LOCALISM ACT**

No requests for dispensation had been received.

### **F 1551      DECLARATIONS OF INTEREST**

There were no declarations of interest.

### **F 1552      PUBLIC REPRESENTATION**

A member of the public addressed the meeting regarding what he perceived to be a lack of transparency in the Festival Hall Working Party's consultation with user groups regarding RIBA stage 3.

### **F 1553      APPROVAL OF MINUTES**

**RESOLVED**                      that the minutes of the meeting held on 15<sup>th</sup> March 2021 were approved

### **F 1554      FINANCIAL RECOMMENDATIONS FROM COMMITTEES**

There were no recommendations to consider.

**F 1555      FINANCE REPORT**

Members received and considered the Town Clerk's finance report (*see appendix A*).

**F 1556      FESTIVAL HALL WORKING PARTY**

Due to the April Public Halls meeting being cancelled, members received and considered the minutes from the Festival Hall Working Party meetings on 19<sup>th</sup> March and 9<sup>th</sup> April 2021 (*see appendix B*). It was noted that most of the Public Halls Committee members had been present at the 9<sup>th</sup> April meeting which considered the report from Qoda Consulting regarding the energy survey for the Festival Hall. Despite the fact that the Town Council has not yet approved specific climate emergency objectives it was noted that it had adopted a climate strategy and that the Town Development Committee would be working on setting objectives in due course. Members of the working party had voted unanimously in favour of recommending option 4 of the report. It was noted that, due to the Festival Hall being used as a vaccine centre by the NHS, there may be a delay in the engineering work required for RIBA stage 3 being completed and consequently the conclusion of RIBA stage 3 may be delayed.

**F 1557      PRESENTATION FROM QODA CONSULTING REGARDING THE ENERGY SURVEY FOR THE FESTIVAL HALL**

Members received a presentation from 2 representatives of Qoda Consulting regarding the assessment of energy efficiency retrofit options for the Festival Hall and the report which Qoda has prepared (*see appendix C*). It was noted that space heating is responsible for a significant amount of existing energy consumption and that current carbon emissions are about 42 tonnes per annum. The report gives 4 upgrade options for the building, with each option the carbon dioxide emissions for the building decrease. Qoda recommend option 4 for the building. The results are very encouraging and it is usually very hard to retrofit a building successfully but the modelling undertaken by Qoda demonstrates that, with option 4, it would be possible to achieve EnerPHit status (PassivHaus status). The Festival Hall could be an exemplar as one of the first large public buildings to achieve this status. The building would benefit from better air quality and higher thermal comfort. Qoda acknowledged that, to achieve EnerPHit status a 7.7% uplift on the capital cost of the proposed Festival Hall refurbishment would be required and that it would not generate a significant saving on operational costs due to the expense of running air source heat pumps.

Members asked Qoda a number of questions and it was noted that the Festival Hall is in a conservation area and therefore the appearance of the building should be considered as there may be a planning issue with the proposal to clad the exterior of the building. The cladding could be brick or, in more sensitive areas, insulation could be installed internally

only and not on the exterior as well, although this would not be as effective.

It was agreed that the report from Qoda was very good, clear and detailed and they were thanked for their both the excellent report and helpful presentation. The Festival Hall Working Party was thanked for its thorough work and for scrutinising the report. Members agreed that there was the potential for the retrofit of the building to be a flagship exemplar project and that the building could become a generational asset. It was agreed that, whilst the projected additional capital cost of approximately £995,000 is high it is not a heavy price to pay to achieve a near net zero building. It was noted that in the future there may be a legislative requirement for such buildings to be net zero and that the cost of retrofitting at that stage would be far more significant. Members were reminded that, through RIBA stage 4 and the public consultation process, there was still an opportunity to look at the option of only carrying out work to certain discrete zones and not the full refurbishment of the building.

A recorded vote was requested by Cllr JC Crissey. Cllrs JC Crissey, J Deane, J Matthews, J Palmer and P Shaw all voted in favour of both recommendations and there were no votes against.

**RECOMMENDED:** that option 4 of the Qoda report and assessment of energy efficiency retrofit options for the Festival Hall be adopted for planning purposes for RIBA stage 3

**RECOMMENDED:** that approval be given to the Projects Officer to continue to work with Qoda Consulting and to establish their proposal for further input to Foster Wilson Size architects for RIBA stage 3

**F 1558      INTERNAL AUDITOR'S INTERIM REPORT**

Members received and noted the internal auditor's report (*see appendix D*). A working party had recently made proposals regarding the future of the Daniel Day Lewis award which addressed the issues raised in the report.

**F 1559      PETERSFIELD OPEN AIR SWIMMING POOL**

Members received and thanked the Open Air Swimming Pool for their letter (*see appendix E*).

**F 1560      CCLA MARKET REPORT**

Members received and noted the CCLA Market report (*see appendix F*).

**F 1561      COMMUNITY INFRASTRUCTURE LEVY**

Members received and noted that Community Infrastructure Levy

(CIL) funds totalling £53,702.99 have been received and that this enables the Council to fund the items specified in the Budget Report submitted to the Finance & General Purposes Committee in January allocated to CIL spending from the budget – namely Tourism Digital equipment, Love Lane Skatepark pathway replacement and Local Cycling and Walking Infrastructure Plan outcomes.

A question was asked regarding the amount set aside for Tourism Digital equipment (£25,000) and whether this would be spent in this financial year. It was noted that it was unlikely that the equipment would be bought in this financial year. CIL monies must be spent on new infrastructure capital works and within 5 years, if a new project came up the monies could be reallocated.

**F 1562**      **FINANCE AND GENERAL PURPOSES COMMITTEE TERMS OF REFERENCE**

The Terms of Reference were reviewed (*see appendix G*) and it was noted that the Chairman of the Town Development Committee should be added to the membership of the Finance and General Purposes Committee.

**RESOLVED:**            that the Terms of Reference for the Finance and General Purposes Committee are reviewed, subject to the agreed change, and are to be reviewed again in April 2022

**F 1563**      **CONTRACT STANDING ORDERS**

The Contract Standing Orders had been reviewed by Hampshire County Council's legal department to ensure compliance with legislation following Britain's departure from the European Union. Members agreed with the proposed changes (*see appendix H*).

**RECOMMENDED:** that the proposed changes to the Contract Standing Orders are approved and that the document be reviewed again in April 2022

**F 1564**      **FINANCIAL REGULATIONS**

Members agreed to the proposed amendment to clause 11.1(m) of the Financial Regulations (*see appendix I*).

**RECOMMENDED:** that the proposed change to the Financial Regulations be approved and that the document be reviewed again in April 2022

**F 1565**      **VIREMENT POLICY**

**RESOLVED:**            that the Virement Policy is approved (*see appendix J*) and that the policy be reviewed again in April 2023



F 1566

BANK RECONCILIATIONS FOR MARCH 2021

Members received and approved the bank reconciliations for March 2021 (*see Appendix K*). It was noted that they were approved before the final accounts were completed so there has been a very small adjustment.

*There being no further business, the meeting closed at 7.52 p.m.*



## **FINANCE REPORT**

As with the Clerk's Report to Council, this report is not an item of debate, but seeks to inform councillors of all matters financial, including income and expenditure against budget, the level of balances held, proposed movements of deposits, future plans as well as seasonal issues, such as the Audit and Budget setting processes. If councillors consider a matter included in the report is in need of debate, the subject can be added to a future meeting's agenda for this purpose. I will always endeavour to answer any questions raised from the content of the report, but please bear in mind that if further investigation is necessary, answers will need to be given outside the meeting.

### **Bank Accounts**

	<u>£</u>	<u>Rate</u>
Lloyds Current Account	22,729.41	
Lloyds 30 Day Account	222,428.11	0.01%
Lloyds Ticketsource	9.93	
Cambridge & Counties 31 Day Account	1,428,950.28	0.896%
Public Sector Deposit Fund	64,482.43	varies

**Total** **1,738 600.16**

Business Credit Card 57.99

### **Investments**

Local Authorities Property Fund	2,205,750.13	varies 720,689 units approx. 4.5%
Rathbones Investment Management Ltd	3,000,000.00	varies but approx. 3.5%

**Total** **5,205,750.13**

Town Mayor's Charity Account 383.66

The larger than normal level of funds in the 30 Day account represent the sum required to pay for the next installment of the Festival Hall RIBA 3 costs which are due to be paid in the next few days. The annual rate of return on the Rathbones investment portfolio has far exceeded the anticipated rate of return this year **yielding 6.43% after payment of management fees** to the investment managers.

### Finance & General Purposes Committee

	<u>£</u>	<u>Budget</u>	<u>% Budget</u>
<b>Income</b>	179,164	194,000	92.35
<b>Expenditure</b>	444,222	555,448	79.97

Income reflects the interest received from the bank deposits and investments plus solar panel receipts. It has held up better than expected as the Local Authorities Property Fund quarterly income was not as badly affected by Covid-19 issues as expected and the dividend received for Q3 exceeded expectations. Expenditure is lower than expected for the time of year although there are some consultancy sums that will need moving to Earmarked Reserves at the year end.

### Public Halls Committee

	<u>£</u>	<u>Budget</u>	<u>% Budget</u>
<b>Income</b>	106,533	208,965	50.98
<b>Expenditure</b>	191,604	330,964	57.89

The Festival Hall complex year to date income is 22.2% (2020: 91.9%) and Avenue Pavilion income is at 27.9% (2020: 85.5%) reflecting the decimation wrought by the effects of Covid-19 on the hire of both these halls. Income received is from the Nursery and Petersfield Town Juniors for the rental of the pavilion at Love Lane plus commercial lease income at the Town & Festival Hall. Some income has been received from the Festival Hall with its use as a vaccination centre plus the recharges to our commercial tenants and these are reflected in the above figures. Expenditure has been lower than usual due to the lack of booking activity with a significant drop in utility costs. Cleaning equipment costs are also low as a result of some bulk purchases being made at the end of the last financial year. Any unused portion of the Festival Hall Maintenance Fund will be carried forward into Earmarked Reserves for next year.

### Grounds Committee

	<u>£</u>	<u>Budget</u>	<u>% Budget</u>
<b>Income</b>	94,861	97,200	97.59
<b>Expenditure</b>	349,756	362,123	96.58

Income is mainly from the lease of property and concessions on The Heath, some of which is received quarterly in advance plus the work that the grounds team undertake that has generated £20,990 in the current financial year. Income from the Heath is where they would be expected to be at this time of the year. Expenditure is a little higher than expected largely as a result of additional litter removal and other costs incurred due to much higher visitor numbers than usual – particularly to the Heath. The revenue budgets that are slightly overspent this year are vehicle maintenance, equipment hire, equipment repair & maintenance, play equipment maintenance on the Heath, water use at the heath toilets, materials purchases and litter collection. These overspends are not of major concern and can be compensated for by underspends elsewhere in the budget.

## Overall

	<u>£</u>	<u>Budget</u>	<u>% Budget</u>
<b>Income</b>	380,558	500,164	76.09
<b>Expenditure</b>	985,582	1,248,535	78.94

If everything was on track the year to date figures would show an 100.00% spend. The figures within this report are bound to be in need of an update once all the bank reconciliation work has been completed for January.

Income will fall well short of budget this year as a result of the Covid-19 pandemic (2020: 87.33%) which was reported to committee by the separate report produced in November. Encouragingly the projected income shortfall in that report was £120,000 and income received has just exceeded the predicted shortfall sum. Expenditure is generally a little lower than expected for time of year which reflects the lower than usual demand on many of our routine cost headings as well as lower building use and energy demands as a result. (2020: 78.38%). Having said that, members will be aware of the need to transfer some substantial funds to Earmarked Reserves this year as outlined in the budget setting and Precept calculation documentation plus additional items highlighted since including the community grants underspend and the events underspend for VE/VJ day (£138,500) as well as the need to ensure an underspend for the financial year to cover the loss of income identified in the November report. My assessment is that this outcome should just about be achieved.

This report aims to provide an overall summary of the position of the Council financially with any significant anomalies or variances being reported for your attention and potentially, action. It also demonstrates that councillors are fulfilling their role in monitoring the Council's finances and ensuring that good governance is being followed.

Neil Hitch,  
Town Clerk & Responsible Finance Officer  
9th April 2021

# Minutes of the Festival Hall Working Party

## 19<sup>th</sup> March 2021



A meeting of the Festival Hall Working Party was held on 19<sup>th</sup> March 2021

Attended: Cllr JC Crissey (Chairman), Cllr Peter Clist, Cllr John Lees, Cllr Phil Shaw, Cllr Mrs Lesley Farrow, Steve Field (Projects and Office Manager), Jon Tucker (Halls Manager), Tim Foster (Foster Wilson) and Jonathan Size (Foster Wilson)

Apologies: Neil Hitch (Town Clerk)

No	Item	Discussion	Decision
1	Welcome	Cllr Crissey welcomed members, officers and Foster Wilson to the meeting. This should be a short meeting, but there was likely to be lots of longer meetings in the future	N/A
2	Previous Minutes & Budget	<p>Previous Minutes were accepted as a true record of the previous meeting</p> <p>The maintenance budget for the current year is made up as follows £165,000 (£100,000 capital / £65,000 revenue)</p> <p>£20,000 (revenue) has been spent on structure survey, Rigging, Lighting and general maintenance. A further £9,400 for the Energy Survey leaving a current fund of £100,000 (capital) and £34,600 (revenue)</p> <p>2021/22 Budget is set and included £217,000 to be set aside for Festival Hall Maintenance</p>	None
3	Project Plan Review	<p>SF presented went through project actions that had been completed, and those that would be coming up in the near future.</p> <p>Foster Wilson and Qudo met on 16<sup>th</sup> March to discuss energy survey options and 4 options have been determined. Options 1-2 are non-cladding, whereas options 3-4 are cladding options. The full report will be available by 5 April for Public Halls to consider at their next Public Halls meeting on 12 April, and the FHWP would provide their comments from their meeting on 9 April.</p>	<p>Action list to be updated continually</p> <p>SF to produce a series of meeting dates</p>

# Minutes of the Festival Hall Working Party

## 19<sup>th</sup> March 2021



4-5	User Group presentations	<p>11 groups had responded to the invite. It was determined that each group should have 20 minutes to speak with a 5 minute margin either side for changeover and overruns. User Groups would be held on 23 &amp; 30 April.</p> <p>Any one from the working party is welcome to attend these meetings, but Cllr JC Crissey will be spokesman for the FHWP</p> <p>JT will arrange meetings with the user groups with the Green A Team being the last group on 23 April if convenient</p> <p>User groups are to be reminded that their comments must also be documented.</p> <p>General listeners from the public are not invited</p>	<p>JT to arrange dates and times with users and remind them to document their presentation</p>
6	Date of next meeting	9 April 10.00 am	
7	Any Other Business	<p>Email received from Qudo regarding possible Grant Application. Salix Grant Scheme which has to be submitted by 7 April. Zoom meeting to be arranged for Neil, Steve, JC &amp; Phil to discuss</p> <p>7 June we will have final report for RIBA 3 ready for public consultation. This will enable the commencement of grant applications</p> <p>Press release to be in next PTC News</p> <p>21-22 Town Mayor to work with district and county councillors to promote FH redevelopment</p> <p>Cllr JC Crissey will be speaking at next Petersfield Society meeting about FH</p>	<p>SF to set up Zoom meeting</p> <p>SF to add date to action plan</p> <p>SF to ensure article is in May PTC News</p>

# Minutes of the Festival Hall Working Party

## 9<sup>th</sup> April 2021



A meeting of the Festival Hall Working Party was held on 19<sup>th</sup> March 2021

Attended: Cllr JC Crissey (Chairman), Cllr Peter Clist, Cllr John Lees, Cllr Phil Shaw, Cllr Mrs Lesley Farrow, Cllr S Dewey, Cllr P Bissett, Cllr P Shaw, Steve Field (Projects and Office Manager), Jon Tucker (Halls Manager), Tim Foster (Foster Wilson), Jonathan Size (Foster Wilson) and Joel Callow (Qoda)

Apologies: Neil Hitch (Town Clerk)

No	Item	Discussion	Decision
1	Welcome	Cllr Crissey welcomed members, officers and Foster Wilson to the meeting. He reminded members that the prime purpose of this meeting was to make a recommendation to Public Halls in respect of the Qoda Energy Survey. The floor will be open for each member to ask any questions they wish. A big thanks for the collaboration between Ainsley, Foster Wilson and Qoda for the hard work put in to ensure that we received the report in good time. A first class report has been provided	N/A
2	Previous Minutes & Budget	<p>Previous Minutes were accepted as a true record of the previous meeting</p> <p>The maintenance budget for the year 20-21 is made up as follows £165,000 (£100,000 capital / £65,000 revenue)</p> <p>On reflection of the year, only £10,000 (revenue) has been spent on structure survey, Rigging, Lighting and general maintenance. A further £9,400 for the Energy Survey leaving a current fund of £100,000 (capital) and £45,600 (revenue). It is possible that this money will be transferred towards RIBA 4. The final transfer figure will be revealed in the next meeting.</p> <p>2021/22 Budget is set and included £217,000 to be set aside for Festival Hall Maintenance £100,000 set aside for RIBA 4</p>	None

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## 9<sup>th</sup> April 2021



3	Project Plan Review	SF presented the project plan. One main action had been carried out. The potential opportunity of a grant application towards energy savings was rejected on the basis that it was only for very old gas lit boilers (ours are 5 years old) and that the grant would only provide funding for the difference of cost between gas and electric. Bearing in mind that there was a very slim chance (if any) that a grant would be awarded, it was decided that we would not pursue the grant. Cllr JC Crissey conveyed his support of the Project Manager's decision on this	Action list to be updated continually
4	Qoda presentation	<p>Cllr JC Crissey introduced the presentation by stating that although the energy survey had stated that the town council were intending to be carbon neutral by 2035, this is only a possible target in the Climate Emergency Policy.</p> <p><b>Participants were reminded that the meeting would be recorded</b></p> <p>Joel Callow from Qoda (pronounced Coda) thanked the Council for a very thorough and well presented brief. A powerpoint presentation was given.</p>	
5	Questions	Members were asked in turn to ask questions	
	Cllr P Clist	Conscious about historic value of building and note that no pictures of how the outside of building may look with cladding	Cladding can look in any way we wish depending on budget – e.g. brick, rendering etc. To be decided in association with Foster Wilson and Planners
	Cllr P Clist	Assume that Qoda and Foster Wilson have lots of experience of this stage and retrofit in other historic buildings	Qoda deal with many buildings much older and are often internally retrofitted. Outside retrofit has been applied to more modern



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			buildings to drive carbon emissions down.
	Cllr Lees	Thanked Qoda for a clear and simple presentation. Capital cost option 4 £995,000 – is this over and above budget already	Yes – this needs to be added to the latest budget costs. Ainsleys would be able to provide details.
	Cllr J Lees	Knocking building down is an option shown on P32 but advised not to	To reconstruct a new building would take 300 years to save on emissions
	Cllr J Lees	What is the thought on hydrogen instead of gas?	Hydrogen doesn't have a national infrastructure. Very niche product
	Cllr J Lees	If the building is covered in a 'duvet' making the building airtight, how do people receive air?	This would be via the air ventilation system providing fresh air and in some cases this can be cooled for warmer times
	Cllr P Shaw	What would choosing option 1 and introducing air source heat pumps do in terms of carbon footprint?	Not as good as 3 & 4 and subtle than that – capacity of national grid supporting this method is limited. Also running costs would be very high
	Mr J Tucker	Brilliant report. Cllr JC Crissey thanked Jon for all his efforts to facilitate the survey	
	Cllr J Deane	Time needed to digest the figures. Good to see retrofit which provides flexibility going forward. Legislation could change and we made need to keep in alignment with industry. With experience on listed buildings, and the funding via grants, what is your experience of this?	Have now fallen of the end of the previous government funding system (applications 6 months ago). These have now expired and there is currently no replacement. Now waiting to see what takes place to assist in reducing carbon footprint.
	Cllr L Farrow	Thanks for reports. Brilliantly timed and stunned by cost, expecting option 4 to be much higher, so we should go for option 4	
	Jonathan Size	Recognise that planning department may be opposed to option 4 regarding design. However, the aims to reduce	

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		carbon footprint will need to be considered which will provide a very strong argument for this.	
	Cllr P Bisset	Windows are a great source of heat loss – are there better windows now than have been quoted, or are there likely to be better in the future?	Triple glazing is not likely to be beaten within next 5 years by other products in the next few years
	Cllr P Bisset	Very much in favour of option 4. Car park could have a roof with solar panels onsite	
	Cllr S Dewey	Can we phase some of the work such as installing new windows?	This can be done but are likely to add costs and by phasing, you may find that areas may not quite meet up in the way they should to ensure the best reductions on heat loss
	Cllr C Paige	Thank you for such a good report	
	Tim Foster	Key issue will be cladding and the way that the building will be perceived by the planners. There could be further variations on costs depending on type of cladding chosen. A steer is required from PTC regarding this	
	Cllr JC Crissey	Cllr JC Crissey indicated it could be difficult to justify these costs to the public when there is no traditional financial benefit. For example, Option 4 is a 95 year payback. As such, what are the good global citizen arguments for making this case to the people of Petersfield?	95 years is government estimate, but Qoda believe this could be less. Much better product and lower carbon. Far better building in terms of comfort and health & safety. Possible future heavy legislation for those who have not gone down this route. Advantage for early adopters and Festival Hall could be the first of its kind nationally to be in this position, putting the town and town council 'on the map'

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			Qoda to provide a final version of the report with an addendum to provide a non-financial list of benefits
	Cllr JC Crissey	Members of the working party were asked by Cllr JC Crissey to vote for their preferred option. It was unamonus that option 4 should be recommended to public halls committee	Working party Recommend option 4 to Public Halls Committee
	Cllr JC Crissey	Would support option 4 – consider benefit of reputation -opportunity to investigate collaborating with other government agencies as they look at their own property portfolio or if/when they use the Festival Hall complex	
	Jonathan Size	More work required and therefore time to the existing timescales if option 3 or 4 is chosen	
	Steve Field	If we invest in option 4, how many years does this cover within government legislation. In the opinion of Joel then he would expect us to be 2050 ready	
	Recommendation 1 to Public Halls	That we sign up for option 4 with the considerations of timings and implications of exterior building given guidance to FW and discussions with planning	All members were in favour that option 4 should be the recommendation to Public Halls
	Cllr J Deane	Agreement with vote – leading from the front will give us kudos, we will be able to share with other government agencies. Should we add 15% in terms of money and time? Foster Wilson have already included 10% contingency – however, there could be additional complexities once the building is opened up. Also costs will go up if the work is done in phases	
	Steve Field	If we did phase, we need to consider the disruption to the logistics and performances	
	Presentation from Qoda in Public Halls and other committees	Less on methodology and shorter presentation. All members with the exception of Cllrs Matthews and Palmer have seen the presentation now	

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	Cllr JC Crissey	All of this work is preparation towards being able to make grant applications	
6	User presentations	A reminder that on 23 and 30 April there will be user presentations from 10.00 am on Zoom sessions. Schedule prepared by Jon Tucker. Clarity on who will be speaking. Cllr JC Crissey will be chairing these meetings	
7	Any other business	<p>John Tucker explained that we had been approached by Foster Wilson regarding the digging of trial pits. A diagram has been sent to show where these will be. There are concerns that the building is currently being used by NHS for the vaccine roll-out, so internal pits will be difficult.</p> <p>Cllr JC Crissey enquired regarding timings. All the work could be achieved within a week. These trial pits are to check any risks, such as soil makeup and potential structural issues.</p> <p>Cllr P Clist asked about the possibility of archaeology finds. Possible but unlikely as they are only going down 3m. Further discussions were held about practicalities of where and when, particularly with the vaccines currently happening. It could be that the outside pits were carried out first. Committee could make a decision to carry out the work in early September when NHS have moved out. First week of September is currently booked with an antiques fair.</p> <p>Cllr L Farrow queried whether the 4<sup>th</sup> week of September would be possible? Cllr JC Crissey expressed his concern that this work needed to be carried out before any public consultation could take place. With minimal investigation, Foster Wilson could make assumptions, following up with the major investigations later. The most conservative estimates would have to be used which could overinflate the costs for the Public Consultations. Tim Foster</p>	

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		<p>expressed that there are risks, but this information must be available before we embark on RIBA 4, so we have up until Christmas 2021 to carry out the investigations if we are happy to go ahead with the Public Consultations.</p> <p>Jon Tucker said that October is very quiet so all the investigative work could be carried out then. Week commencing 11 October for two weeks looks possible.</p>	<p>JT to advise FHWP of timings</p>
	Steve Field	<p>Explained that there was some funding available to carry out the Council Chamber works so could this be on next month's agenda</p>	<p>Cllr JC Crissey to add "Ideas for new Council Chamber" on next FHWP agenda</p>
	Steve Field	<p>A second recommendation to Public Halls should be that Qoda are re-assigned to continue working with Foster Wilson Size architects and that officers should seek a proposal for this work</p>	<p>Recommendation to Public Halls Committee</p>

Festival Hall - 9 Apr 21																							
Festival Hall Refurbishments										FESTIVAL HALL PROJECT ACTION PLAN													
PROJECT No:		PTC021		FULL PROJECT NAME:				Festival Hall Refurbishments				PROJECT MANAGER:				Stephen Field							
ACTION ITEM No.		DATE OPENED		DESCRIPTION				PRIORITY		RESPONSIBLE PARTY		DUE DATE		COMPLETION DATE		PROGRESS NOTES				Anticipated Cost		STATUS	
27		19/02/2021		Arrange diary of dates				Medium		Project Manager		09/04/2021				Put together series of dates to fit in with FHWP, FW & Committee Meetings						Open	
18		01/02/2021		Review of Festival Hall Vision and Mission				Medium		FHWP		09/04/2021				Propose revised Vision & Mission statement proposal to be presented to Public Halls						Open	
5		26/11/2020		Foster Wilson Stage 3 Project Questions				Medium		Halls Manager		09/04/2021				List of questions with JT to complete						Open	
8.01 (a)		01/11/2020		Carry out a cavity wall inspection, to examine any embedded metals, including but not limited to wall ties. The survey would also cover the construction of the curved bays at high and low level, it would also enable the junction of the flat roofs and external walls to be checked for the presence and condition of the cavity trays				High		Halls Manager		09/04/2021				Refer to full Andrews Newby report references 7.2, 7.3, 7.4, 7.5, and 7.6 - Halls Manager chased on 22 Jan for quote to carry out this work - JT chasing for Boulter Mossman report that investigated ingress						Open	
32		22/03/2021		Contact made with User Groups for presentations				Medium		Halls Manager		09/04/2021				Write to all user groups with instructions						Open	
32		22/03/2021		Decision on Energy Survey Option				Medium		Public Halls		12/04/2021				Public Halls to make decision on option of Energy Survey						Open	
25		19/02/2021		User Group Presentations				Medium		Halls Manager		23/04/2021				Two dates set for User Group Presentations -16th & 23rd April 2021						Open	
22		16/02/2021		Energy Survey - agree brief that is delivered to Foster Wilson				High		Project Manager		18/04/2021				Qoda meeting with Foster Wilson to produce first draft report						Open	



30	22/03/2021	First User Group Presentations	Medium	FHWP	23/04/2021				Open
8.00 (d)	01/11/2020	Replacement of the mastic sealant within	High	Halls Manager	30/04/2021		FURTHER INVESTIGATION REQUIRED		Open
8.00 (f) p2	01/11/2020	Redecoration and/or replacement of the	High	Halls Manager	30/04/2021		Refer to Andrews Newby report 7.8 - Doors purchased -		Open
31	22/03/2021	Second User Group Presentations	Medium	FHWP	30/04/2021				Open
32	19/03/2021	RIBA 3 Report	Medium	Foster Wilson	07/06/2021		Final reports for RIBA 3		Open
29	22/03/2021	Commencement of Grant Applications	Medium	FHWP	08/06/2021				Open
16	10/01/2021	Public Consultation - RIBA 3	Medium	Project Manager	14/06/2021		Arrangements to be considered to present to Public		Open
19	01/02/2021	Make planning application to EHDC	Medium	Project Manager	20/09/2021				Open
8.00 (a)	01/11/2020	Removal of local corroding steel elements, crack and other local repairs to the structural masonry. Generally, the Town and Festival Hall external walls	Medium	Halls Manager	01/11/2021		Refer to full Andrews Newby report references 7.5, 7.6, 7.9 and 7.10		Open
8.01 (b)	01/11/2020	Carry out a CCTV survey of the below ground	Medium	Halls Manager	01/11/2021		Refer to full Andrews Newby report references 7.10 -		Open
2	26/11/2020	COVID considerations to be worked on and	High	FHWP	30/11/2021		Consideration to layout of toilets and where ticket		Open
8.00 (h)	01/11/2020	Redecoration or replacement of timber framed windows, to the rear north and side west elevations	Medium	Halls Manager	30/11/2021		Refer to Andrews Newby report 7.24		Open
8.00 (j)	01/11/2020	Provide further roof protective barrier around the continuous roof light over the rear access corridor to the Festival Hall	Medium	Halls Manager	30/11/2021		FURTHER INVESTIGATION REQUIRED		Open
8.00 (g)	01/11/2020	Removal of the Canopy	High	Halls Manager	31/12/2021		Refer to Andrews Newby report 7.20 - Public Halls		Open
17	07/01/2021	Office Space - Income opportunity	Low	FHWP	31/12/2021		Proposal received from Cllr P Bissett to provide 'home		Open
8.02	01/11/2020	Following a CCTV survey, works may be	Low	Project Manager			Potentially part of RIBA 3?		Deferred
8.03	01/11/2020	Consider works that will be carried out due	Low	Project Manager					Deferred
8.00 (e)	01/11/2020	Vehicle barrier protection to the front south	Low	Project Manager			Part of RIBA 3 - refer to Andrews Newby report 7.17		Deferred
8.00 (f) p1	01/11/2020	Refurbishment of the fire escape staircases (	Low	Project Manager			Part of RIBA 3 - refer to Andrews Newby report 7.7		Deferred
8.00 (i)	01/11/2020	Repairs to the internal plaster and other	Low	Project Manager			Refer to Andrews Newby report 7.3		Deferred
8.00 ( c)	01/11/2020	Local removal and replacement of the	Low	Project Manager			Part of RIBA 3 - refer to Andrews Newby report 7.2 -		Deferred
33	22/03/2021	FH press release to be in PTC News	Medium	Project Manager	01/05/2021		Ensure that FH article is in May Newsletter		Open
34	22/03/2021	2021-22 Town Mayor to work with district and county councillors to promote FH	Medium	Town Mayor			Continually work with other councillors		Open



QODA

Petersfield Festival Hall

Assessment of Energy Efficiency Retrofit Options





2657.R1







Revision Summary

Issue	Document prepared			Document checked		
	Name	Signature	Date	Name	Signature	Date
First	C. Hughes		01.04.21	J. Callow		01.04.21
Second	C. Hughes		06.04.21	J. Callow		06.04.21

# QODA

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## 1 Executive Summary

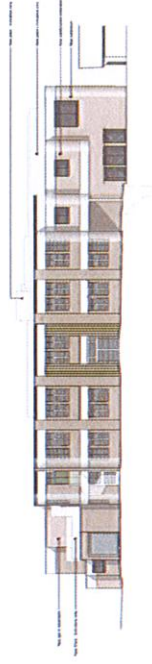
This report details the energy modelling analysis undertaken by QODA Consulting on the Petersfield Festival Hall. The aim of the report is to allow Petersfield Town Council to make an informed decision on the extent of retrofit measures implemented, and how they will interact with new building elements and services.

The existing building has been modelled and the results compared to real-life utility bills to set an accurate benchmark for comparison.

Four improvement options were then modelled, with energy efficiency interventions varying from the minimum required by Building Regulations up to the Passivhaus Standard for retrofit, EnerPHit.

The analysis shows that more holistic interventions, those from Options 3 and 4, are required to have a realistic chance of achieving zero-carbon by 2035, the Council's stated aim. The building services, particularly the heating source, will also need to be upgraded to achieve this target, either now or during a future phase.

Based on the outcomes of the study, it is the opinion of the authors that the Council should pursue Option 4 with the appointed design team, and seek Salix funding to make this financially viable.



Proposed Elevation by Foster Wilson Architects

## 2 Purpose of Study

QODA Consulting were commissioned to carry out an energy study of the Petersfield Festival Hall. The building will undergo a thorough refurbishment and extension, so the Council wish to use this opportunity to improve its energy performance.

As part of the Petersfield Town Council Climate Emergency Strategy, the Council have committed to all council buildings being zero-carbon by 2035. The refurbishment and extension of the Festival Hall must therefore allow this to be achieved, either upon completion or following the implementation of a longer-term roadmap to zero-carbon outlined in this report.

The project is currently at RIBA Stage 3, where design proposals are being developed by the architect (Foster Wilson) and building services engineers (Skelly & Couch). The final design proposal will then be submitted for planning permission. The energy performance target of this proposal is currently undecided.

In addition to optimising the energy performance of new extensions and new building services, existing building elements will need to be upgraded. Without an analysis that quantifies the benefits of different measures it is difficult to decide on the best approach, so this energy study presents a number of options for consideration, quantifying both energy performance and lifetime carbon emissions. This will allow the Council and design team to select an option (or a combination of different options) to carry forward. Budgetary and other constraints will need to be considered, so indicative costs provided by the project Quantity Surveyor (Ansleys) are included.

A "fabric-first" approach is widely regarded as the best way to achieve zero-carbon through a reduction in energy demand, and is therefore the focus of this report. The feasibility of achieving EnerPHit certification (Passivhaus for retrofit) is also assessed, as EnerPHit is the most advanced "fabric first" approach available.

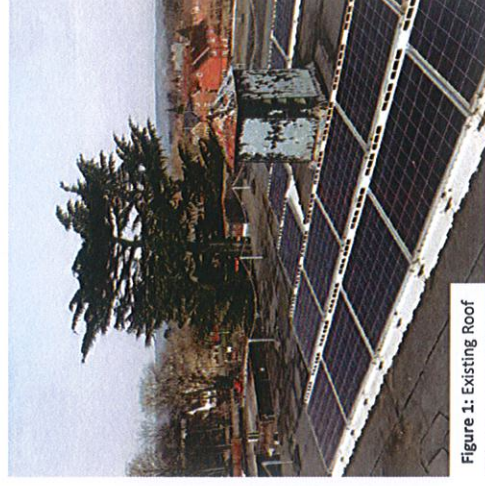


Figure 1: Existing Roof

## 3 Background & Site Survey

The Petersfield Festival Hall was originally built in 1935. Since then, a number of extensions and refurbishments have been carried out, principally in the 1970s and 1980s to the East, West and North. The South façade is the original 1930s construction. Insulation has also been added in various places, making for a complex overall picture of energy demand.

Understanding of the existing building is crucial to selecting appropriate upgrade recommendations. QODA therefore carried out a site survey on 8<sup>th</sup> March 2021 to gather information. The findings are detailed in Section 5 of this report.

Utility bills were also provided for the years 2017 and 2018, which give real-life energy consumption from both gas and electricity. Utility bills for areas of the building occupied by council tenants, the first floor of the northern side, were not available at the time of writing.

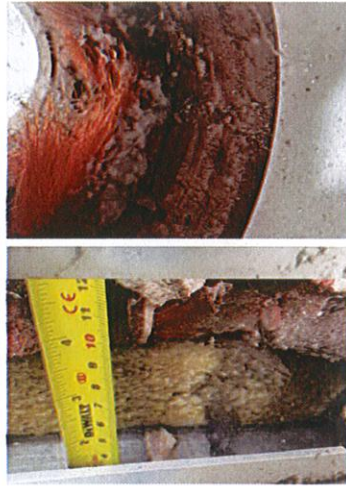


Figure 2: Existing masonry walls, 1930s (R) and others (L)



Figure 3: Existing 1930s Town Hall façade

## 4 Methodology

In order for the Council and Design Team to make an informed decision on energy efficiency improvements, energy modelling has been undertaken using Passivhaus Planning Package (PHPP) software. This software calculates a building's space heating demand in kWh/m<sup>2</sup>.year, given various input parameters such as construction types, insulation thicknesses, window specification and airtightness (the rate at which air leaks out of a building, the lower the better).

Firstly, the existing building was modelled in PHPP to provide a baseline for comparison. The modelled space heating demand of the existing building aligns closely with the real-life consumption data provided by utility bills.

Four versions of the proposed building were then also modelled in PHPP, forming Options 1 to 4. The geometry is based on the latest architectural drawings provided by Foster Wilson. The specification of each option is incrementally improved from Option 1 through to Option 4. Full details of the specifications, energy consumption, and lifetime carbon emissions are provided in Sections 6 to 9 of this report.

When combined with the assessment of capital costs and other constraints, such as likely planning requirements, the 4 options provide sufficiently detailed information for a strategy to be selected and carried through to RIBA Stage 4.

An outline summary of the baseline and 4 improvement options is provided in Table 1, with details in the following sections of this report.

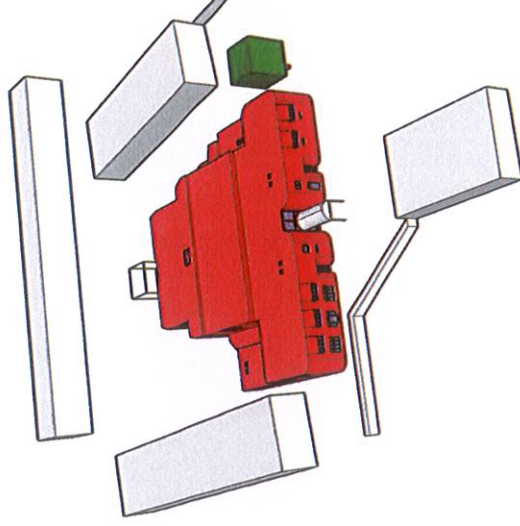


Figure 4: 3D representation of the existing site and shading objects



Energy Strategy	
Baseline	<ul style="list-style-type: none"> <li>Existing building specification</li> </ul>
Option 1	<ul style="list-style-type: none"> <li>Replacement of single glazing with double glazing</li> <li>Basic draught-proofing</li> <li>Predominantly natural ventilation</li> </ul> <ul style="list-style-type: none"> <li>New elements built to limiting U-values of Approved Document Part L2B</li> <li>Existing gas boilers retained</li> </ul>
Option 2	<ul style="list-style-type: none"> <li>Limited thickness of internal wall insulation to all existing walls</li> <li>Replacement of all windows with double glazing</li> <li>Predominantly natural ventilation</li> </ul> <ul style="list-style-type: none"> <li>Slightly improved performance of new elements</li> <li>Existing gas boilers retained</li> </ul>
Option 3	<ul style="list-style-type: none"> <li>External wall insulation to existing North and West facades</li> <li>Limited thickness of internal wall insulation to South façade (original 1930s)</li> <li>Replacement of all windows with triple glazing</li> <li>Mechanical ventilation with heat recovery throughout</li> </ul> <ul style="list-style-type: none"> <li>Additional insulation to all existing flat roofs</li> <li>Significant airtightness improvements</li> <li>Improved performance of new elements</li> <li>Incremental replacement of existing gas boilers with air source heat pumps</li> </ul>
Option 4	<ul style="list-style-type: none"> <li>External wall insulation to all existing facades</li> <li>Replacement of all windows with triple glazing</li> <li>Mechanical ventilation with heat recovery throughout</li> <li>Additional insulation to existing flat roofs</li> </ul> <ul style="list-style-type: none"> <li>Further airtightness improvements</li> <li>Insulation to existing ground floor slab</li> <li>Further improvement to new elements</li> <li>Gas boilers replaced with air source heat pumps</li> </ul>

Table 1: Summary of proposals

## 5 Baseline – Existing Building

An analysis of utility bills and PHPP modelling have allowed an accurate picture of the existing building to be developed, for comparison with the subsequent improvement options.

### 5.1 Current Energy Consumption and Carbon Emissions

Gas and electricity bills provide detailed information on the current building performance. Due to the Covid-19 pandemic 2020 was an abnormal year, but complete data for both 2017 and 2018 was obtained.

The utility bill data is summarised in Appendix A using an average of 2017 and 2018. A monthly allowance for hot water use has been applied evenly throughout the year, assuming this is equivalent to the minimum monthly gas consumption when it is likely that no heating was used (July).

These utility bills do not include areas on the northern side of the first floor, occupied by Council tenants. The values are therefore normalised by the remaining treated floor area (TFA), 1566 m<sup>2</sup>. As the energy model in section 5.2 does include these areas, those values are normalised by the total TFA, 1936 m<sup>2</sup>.

Table 2 and Figure 5 show total energy consumption by end-use.

Table 2 also includes the existing 9.84 kWp solar photovoltaic (PV) system, which generates electricity for immediate use in the building or export to the National Grid. The average annual energy generation since installation in 2012 is therefore shown as a negative consumption. The second solar PV array has not been included as this serves the separate swimming pool.

It is clear that space heating makes up by far the biggest proportion of energy consumption (64%) and reducing this therefore represents the biggest opportunity for improvement. Given the usage of the building, it is also possible that the estimate of hot water consumption below is higher than is really the case, in which case the space heating demand is even larger than estimated, and potential savings even higher.

End-Use	Annual Energy Consumption (kWh)	Annual Energy Consumption (kWh/m <sup>2</sup> )
Space Heating (gas)	168,500	108
Hot Water (gas)	18,000	11
Cooling (electricity)	7,000	4
Other Electricity (appliances, lighting, office equipment, small power etc)	69,500	44
Solar PV (electricity generation)	-9,600	-5

Table 2: Current energy consumption by end-use

Energy Consumption by End-Use (kWh)

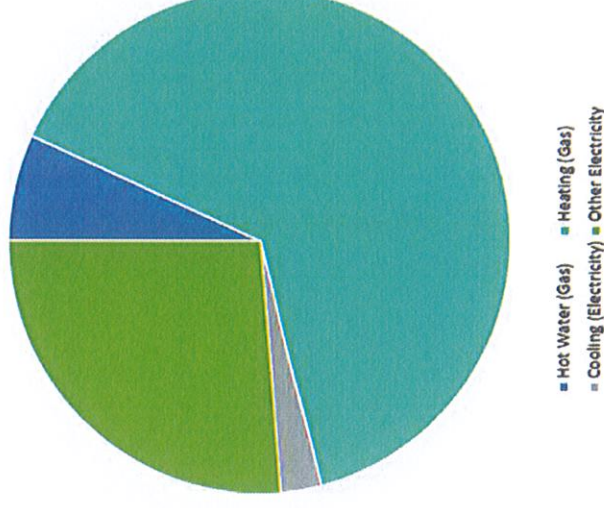


Figure 5: Current energy consumption

As a mixed-use building with variable occupancy, it is difficult to directly compare current consumption against industry standard benchmarks. However, the CIBSE TM46 benchmarks do provide some insight into what might be expected.

Building	Gas Consumption (kWh/m <sup>2</sup> .year)	Electricity Consumption (kWh/m <sup>2</sup> .year)
Petersfield Festival Hall	119	48
Office	120	95
Entertainment Hall	420	150
Public buildings with light usage	105	20

Table 3: Comparison of energy consumption with CIBSE TM46 benchmarks

Gas consumption aligns well with what would be expected from a typical office or lightly used public building. It is significantly lower than what would be expected in an Entertainment Hall, but this is almost certainly explained by infrequent use compared to a professional theatre with performances every day of the week.

Electrical consumption is lower than a typical office, probably due to low occupant density in the spacious Town Hall. It is also lower than the consumption expected in an Entertainment Hall for the reason described above, but is higher than a public building because of its use as an office space.

It is possible to calculate the building's current carbon dioxide emissions using emissions factors for each fuel type. These emissions factors can vary over time, so values over the next 60 years (until 2080) have been taken from the Treasury Green Book.

Broadly speaking, carbon emissions as a result of combustion of fossil fuels (gas in this case) will remain the same over time. However, carbon emissions arising from the use of electricity are shrinking quickly due to decarbonisation of the National Grid thanks to large-scale renewable energy production.

The solar PV system on the existing roof can be used to offset carbon emissions. For the purposes of this analysis, it is assumed that the existing solar PV system will be maintained or replaced over the next 60 years, although it is recognised that as technology evolves the output may well change.

Fuel Type	2021 CO <sub>2</sub> Emissions (tonnes CO <sub>2</sub> )	Average Annual CO <sub>2</sub> Emissions 2021-2080 (tonnes CO <sub>2</sub> )	Total Annual CO <sub>2</sub> Emissions 2021-2080 (tonnes CO <sub>2</sub> )
Gas	34.3	36.1	2,167
Electricity	8.7	3.3	201
Existing Solar PV	-1.1	-0.4	-25
<b>TOTAL</b>	<b>41.9</b>	<b>39.0</b>	<b>2,343</b>

Table 4: Carbon emissions summary

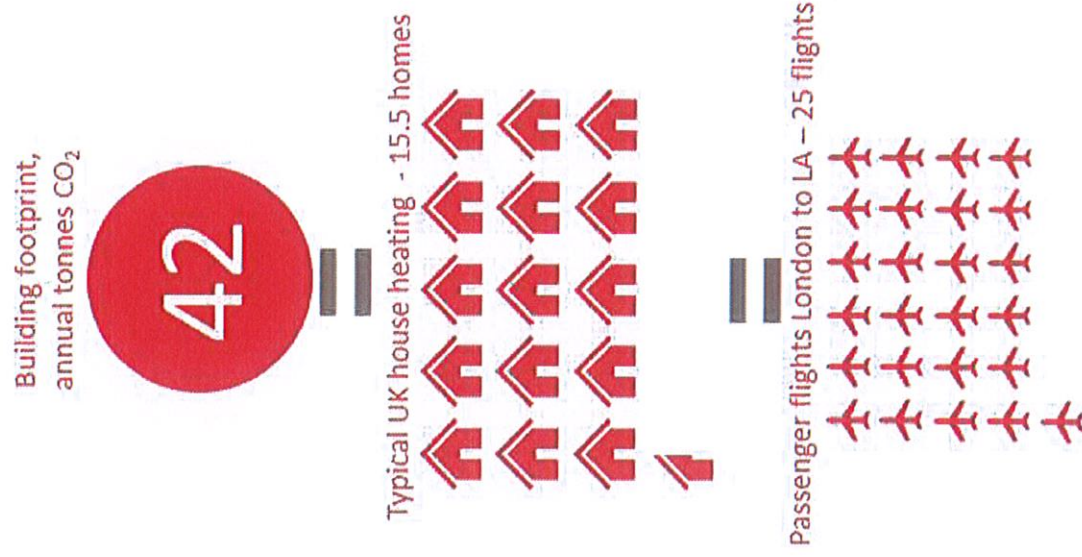


Figure 6: Current 2021 equivalent CO<sub>2</sub> emissions



## 5.2 Baseline Energy Model

In addition to the analysis of real-life consumption data, an energy model of the existing building was produced with PHPP software. Comparing the modelled space heating demand with the actual value allows accurate calibration of the model, providing confidence in the results obtained.

This section describes the parameters used in the baseline energy model.



Figure 7: Existing eastern façade



Figure 8: Existing masonry and single-glazed window

## 5.2.2 Building Fabric

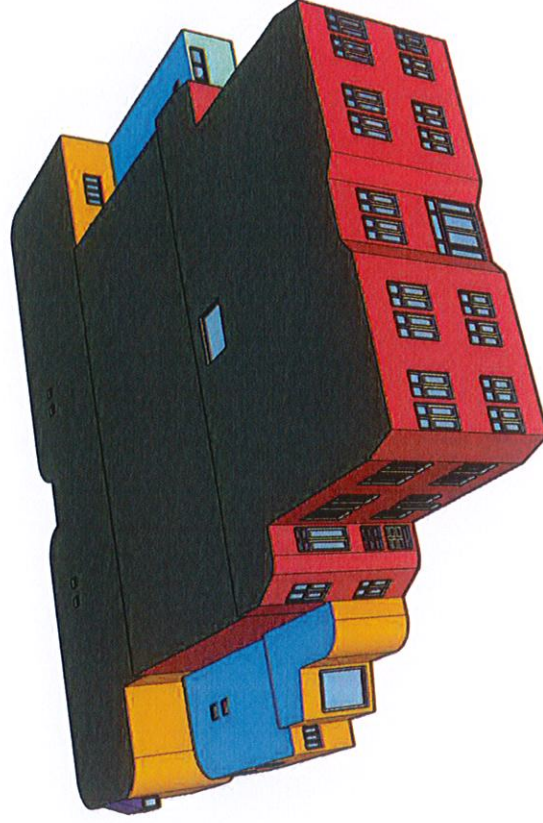
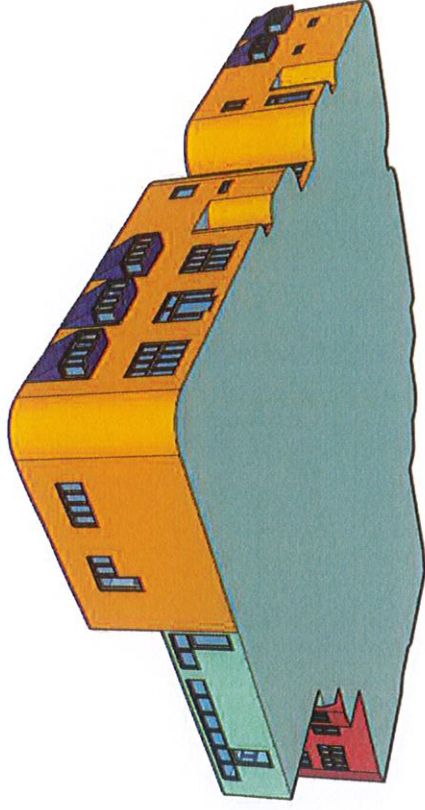


Figure 9: 3D representation of the existing building, colour coded to Table 5



Element	Colour	Description
Existing Walls – Original 1930s		Masonry cavity wall with approximately 70mm of insulation installed in the early 2000s. See right hand image in Figure 2. Insulation type – unknown Assumed insulation thermal conductivity and thickness – 0.07 W/mK, 70mm U-value = 0.65 W/m <sup>2</sup> K
Existing Walls - Other		Masonry cavity wall with approximately 70mm of insulation installed before the early 2000s. See left hand image in Figure 2. Insulation type – cellulose (assumed) Assumed insulation thermal conductivity and thickness – 0.045 W/mK, 70mm U-value = 0.49 W/m <sup>2</sup> K
Existing Walls – ‘Portakabin’		Assumed to be lightweight timber structure with timber external finish and no insulation. U-value = 1.49 W/m <sup>2</sup> K
Existing Walls - ‘Dormers’ (North and West Facades)		Assumed to be lightweight timber structure with timber external finish and no insulation. U-value = 1.49 W/m <sup>2</sup> K
Existing Roofs – Insulated 2011		Concrete slab with 100mm insulation installed in 2011 and a felt finish. Insulation type – PIR Assumed insulation thermal conductivity and thickness – 0.022 W/mK, 100mm U-value = 0.21 W/m <sup>2</sup> K (note; significant numbers of penetrations and thermal bridges observed)
Existing Roofs – Not Insulated		Concrete slab with no insulation and a felt finish. U-value = 4.05 W/m <sup>2</sup> K
Existing Ground Floor		Solid concrete slab with no insulation. U-value = 2.68 W/m <sup>2</sup> K Note that this U-value does not include the helpful insulating effect of the ground adjacent to the floor cassette, which reduces in-situ heat loss compared to other building elements.

Table 5: Existing building fabric specification

### 5.2.3 Other Parameters

A number of other parameters contribute to the final space heating demand.

Element	Description
Windows – 1930s façade	Double glazing, thermal properties assumed to be: Ug-value (glazing) – 3.0 W/m <sup>2</sup> K Uf-value (frame) - 3.0 W/m <sup>2</sup> K g-value (solar gain) – 0.7 Spacer psi-value – 0.08 W/mK
Windows – Other	Single glazing, properties assumed to be: Ug-value (glazing) – 5.0 W/m <sup>2</sup> K Uf-value (frame) - 2.0 W/m <sup>2</sup> K g-value (solar gain) – 0.85
Airtightness	Assumed to be 6.5 ach @ 50Pa, equivalent to 12.0 m <sup>3</sup> /m <sup>2</sup> hr.
Ventilation	Predominantly natural ventilation with a small amount of localised mechanical extract ventilation.
Thermal Bridging	As current levels of insulation are low, heat loss through thermal bridging will also be low. A small allowance has been made, totalling approximately 2% of overall heat loss from the building.
Heating Source	Heating is provided by 3 x gas boilers located in the plant room. Note that this does not have a direct impact on space heating demand, as it only informs how this demand is met.
Shading	Surrounding buildings and trees have been modelled to provide an accurate representation of shading during the heating and cooling seasons.
Internal Temperature	It is assumed that during the heating season a large proportion of the space is not heated. Assuming that offices and communal areas are occupied but others are not, a volume weighted internal temperature of 17.4°C has been calculated.

Table 6: Other parameters used in the baseline PHPP model

### 5.2.4 Results

The PHPP model of the baseline provides the total space heating demand for verification with the utility bills, as well as a breakdown of where heat is lost. The modelled space heating demand is 105 kWh/m<sup>2</sup>.year, aligning closely with the real-life value of 108 kWh/m<sup>2</sup>.year.

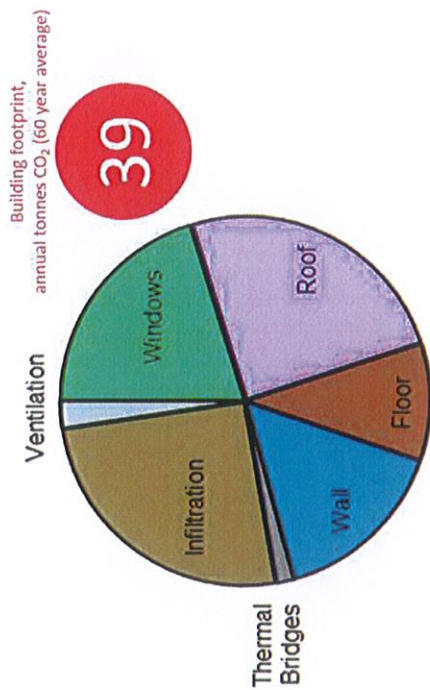
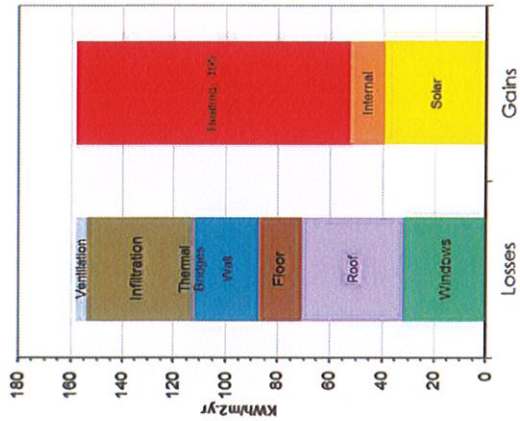


Figure 10: Breakdown of heat losses from existing building, and heat loss balance



## 6 Proposed Scheme

The proposed refurbishment and extension involves a new 2 storey extension to the East and a new entrance to the North. New windows will be provided to the North, West and East facades. The proposed scheme is shown in Figure 11, and can be compared to colours subsequent sections.

The treated floor area of the proposed scheme increases to 2128 m<sup>2</sup>.

Indicative build-up drawings of proposed wall treatments are shown in Appendix B, with elevation drawings by Foster Wilson in Appendix C.

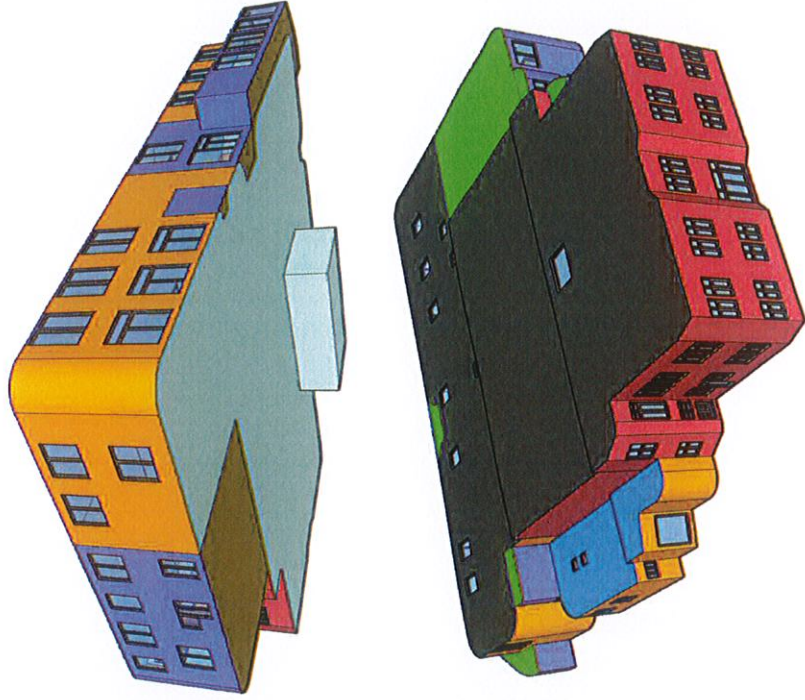


Figure 11: 3D representation of the proposed scheme



## 7 Option 1 – Energy Model

### 7.1 Building Fabric

Element	Colour	Description
Existing Walls – Original 1930s		Masonry cavity wall with approximately 70mm of insulation installed in the early 2000s. Insulation type – unknown Assumed insulation thermal conductivity and thickness – 0.07 W/mK, 70mm U-value = 0.65 W/m <sup>2</sup> K
Existing Walls – Other		Masonry cavity wall with approximately 70mm of insulation installed before the early 2000s. Insulation type – cellulose (assumed) Assumed insulation thermal conductivity and thickness – 0.045 W/mK, 70mm U-value = 0.49 W/m <sup>2</sup> K
New Walls		Construction type to be confirmed. Insulation type – mineral wool Assumed insulation thermal conductivity and thickness – 0.040 W/mK, 135mm U-value = 0.28 W/m <sup>2</sup> K (this is the limiting value in Approved Document Part L2B)
Existing Roofs – Insulated 2011		Concrete slab with 100mm insulation installed in 2011 and a felt finish. Insulation type – PIR Assumed insulation thermal conductivity and thickness – 0.022 W/mK, 100mm U-value = 0.21 W/m <sup>2</sup> K
Existing Roofs – Not Insulated		Concrete slab with no insulation and a felt finish. U-value = 4.05 W/m <sup>2</sup> K

New Roofs		Construction type to be confirmed. Assumed insulation thermal conductivity and thickness – 0.022 W/mK, 120mm Insulation type – PIR U-value = 0.18 W/m <sup>2</sup> K (this is the limiting value in Approved Document Part L2B)
Existing Ground Floor		Solid concrete slab with no insulation. U-value = 2.68 W/m <sup>2</sup> K
New Ground Floors		Solid concrete with insulation below slab. Insulation type – PIR Assumed insulation thermal conductivity and thickness – 0.022 W/mK, 90mm U-value = 0.23 W/m <sup>2</sup> K (this is the limiting value in Approved Document Part L2B)

Table 7: Option 1 building fabric specification

## 7.2 Other Parameters

A number of other parameters contribute to the final space heating demand.

Element	Description
Windows – 1930s façade	Double glazing, thermal properties assumed to be: Ug-value (glazing) – 3.0 W/m <sup>2</sup> K    Uf-value (frame) – 3.0 W/m <sup>2</sup> K    g-value (solar gain) – 0.7    Spacer psi-value – 0.08 W/mK
Windows - Other	Single glazing replaced with modern double glazing: Ug-value (glazing) – 1.2 W/m <sup>2</sup> K    Uf-value (frame) – 2.0 W/m <sup>2</sup> K    g-value (solar gain) – 0.7    Spacer psi-value – 0.04 W/mK
Airtightness	Assumed to be 5.0 ach @ 50Pa, equivalent to 9.6 m <sup>3</sup> /m <sup>2</sup> hr. This improvement could be achieved through installation of new windows and a dedicated air barrier to new building elements.
Ventilation	Mechanical ventilation with heat recovery to some areas, with natural ventilation to others.
Thermal Bridging	As levels of insulation are low, heat loss through thermal bridging will also be low. A small allowance has been made, totalling approximately 3% of overall heat loss from the building.
Heating Source	Heating is provided by 3 x gas boilers located in the plant room. Note that this does not have a direct impact on space heating demand, as it only informs how this demand is met.
Shading	Surrounding buildings and trees have been modelled to provide an accurate representation of shading during the heating and cooling seasons.
Internal Temperature	It is assumed that during the heating season a large proportion of the space is not heated. A slightly increased internal temperature of 18.0°C has been used to represent improved comfort levels.

Table 8: Other Option 1 PHPP parameters

## 7.3 Results

The PHPP model of Option 1 provides the total space heating demand of the proposal, as well as a breakdown of where heat is lost. The modelled space heating demand is 66 kWh/m<sup>2</sup>.year, a 37% reduction over the current building.

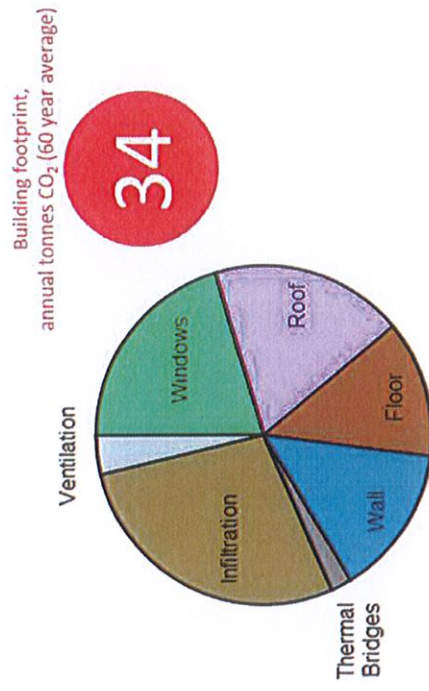
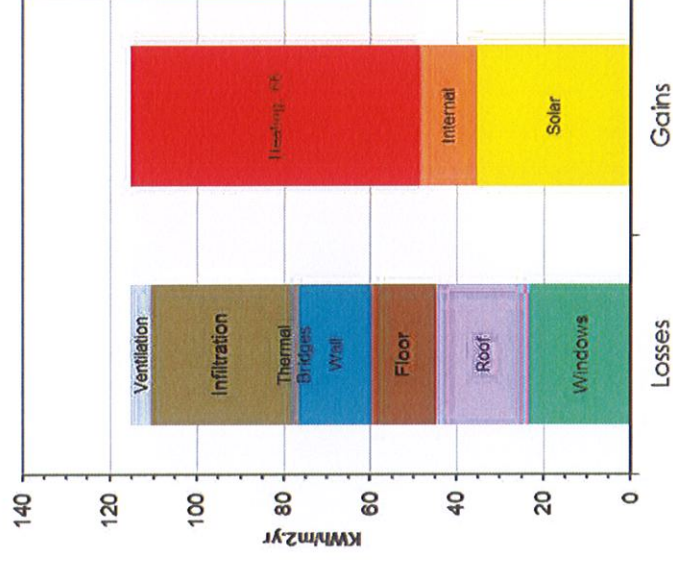


Figure 12: Breakdown of heat losses from existing building, heat loss balance, and CO<sub>2</sub> emissions





## 8 Option 2 – Energy Model

## 8.1 Building Fabric

Element	Colour	Description
Existing Walls – Original 1930s		Masonry cavity wall with approximately 70mm of insulation installed in the early 2000s, plus 40mm of new internal wall insulation. Insulation type – unknown, plus new woodfibre Assumed insulation thermal conductivity and thickness – 0.07 W/mK, 70mm, plus 0.04 W/mK, 40mm U-value = 0.40 W/m <sup>2</sup> K
Existing Walls – Other		Masonry cavity wall with approximately 70mm of insulation installed before the early 2000s, plus 40mm of new internal wall insulation. Insulation type – cellulose (assumed), plus new woodfibre Assumed insulation thermal conductivity and thickness – 0.045 W/mK, 70mm, plus 0.04 W/mK, 40mm U-value = 0.33 W/m <sup>2</sup> K
New Walls		Construction type to be confirmed. Insulation type – mineral wool Assumed insulation thermal conductivity and thickness – 0.040 W/mK, 150mm U-value = 0.26 W/m <sup>2</sup> K
Existing Roofs – Insulated 2011		Concrete slab with 100mm insulation installed in 2011 and a felt finish. Insulation type – PIR Assumed insulation thermal conductivity and thickness – 0.022 W/mK, 100mm U-value = 0.21 W/m <sup>2</sup> K
Existing Roofs – Not Insulated		Concrete slab with no insulation and a felt finish. U-value = 4.05 W/m <sup>2</sup> K

New Roofs	Construction type to be confirmed. Insulation type – PIR Assumed insulation thermal conductivity and thickness – 0.022 W/mK, 150mm U-value = 0.14 W/m <sup>2</sup> K
Existing Ground Floor	Solid concrete slab with no insulation. U-value = 2.68 W/m <sup>2</sup> K
New Ground Floors	Solid concrete with insulation below slab. Insulation type – PIR Assumed insulation thermal conductivity and thickness – 0.022 W/mK, 120mm U-value = 0.18 W/m <sup>2</sup> K

Table 9: Option 2 building fabric specification

## 8.2 Other Parameters

A number of other parameters contribute to the final space heating demand.

Element	Description
Windows – 1930s façade	Existing double glazing replaced with modern double glazing: U <sub>g</sub> -value (glazing) – 1.2 W/m <sup>2</sup> K    U <sub>f</sub> -value (frame) – 2.0 W/m <sup>2</sup> K    g-value (solar gain) – 0.7    Spacer psi-value – 0.04 W/mK
Windows - Other	Single glazing replaced with modern double glazing: U <sub>g</sub> -value (glazing) – 1.2 W/m <sup>2</sup> K    U <sub>f</sub> -value (frame) – 2.0 W/m <sup>2</sup> K    g-value (solar gain) – 0.7    Spacer psi-value – 0.04 W/mK
Airtightness	Assumed to be 3.0 ach @ 50Pa, equivalent to 5.8 m <sup>3</sup> /m <sup>2</sup> hr. This improvement could be achieved through installation of new windows, a dedicated air barrier to new building elements and installation of new internal wall insulation.
Ventilation	Mechanical ventilation with heat recovery to some areas, with natural ventilation to others.
Thermal Bridging	As levels of insulation are still low, heat loss through thermal bridging will also be relatively low. An allowance has been made, totalling approximately 5% of overall heat loss from the building.
Heating Source	Heating is provided by 3 x gas boilers located in the plant room. Note that this does not have a direct impact on space heating demand, as it only informs how this demand is met.
Shading	Surrounding buildings and trees have been modelled to provide an accurate representation of shading during the heating and cooling seasons.
Internal Temperature	It is assumed that during the heating season a large proportion of the space is not heated. A slightly increased internal temperature of 18.5°C has been used to represent improved comfort levels.

Table 10: Other Option 2 PHPP parameters



## 8.3 Results

The PHPP model of Option 2 provides the total space heating demand of the proposal, as well as a breakdown of where heat is lost. The modelled space heating demand is 54 kWh/m<sup>2</sup>.year, a 49% reduction over the current building.

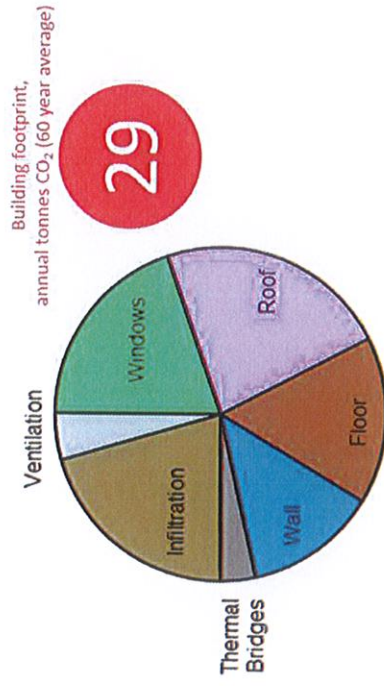
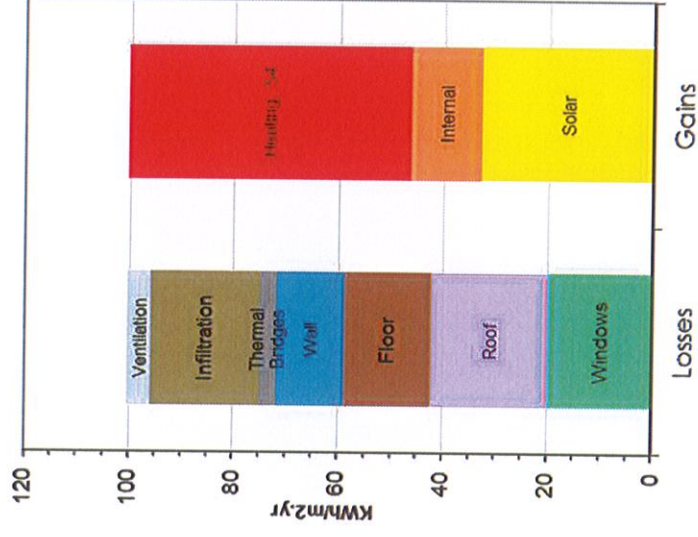


Figure 13: Breakdown of heat losses from existing building, heat loss balance, and CO<sub>2</sub> emissions



## 9 Option 3 – Energy Model

### 9.1 Building Fabric

Element	Colour	Description
Existing Walls – Original 1930s		<p>Masonry cavity wall with approximately 70mm of insulation installed in the early 2000s, plus 40mm of new internal wall insulation.</p> <p>Insulation type – unknown, plus new woodfibre</p> <p>Assumed insulation thermal conductivity and thickness – 0.07 W/mK, 70mm, plus 0.04 W/mK, 40mm</p> <p>U-value = 0.40 W/m<sup>2</sup>K</p>
Existing Walls – Other		<p>Masonry cavity wall with approximately 70mm of insulation installed before the early 2000s, plus 100mm of new external wall insulation.</p> <p>Insulation type – cellulose (assumed), plus new EPS external wall insulation</p> <p>Assumed insulation thermal conductivity and thickness – 0.045 W/mK, 70mm, plus 0.035 W/mK, 100mm</p> <p>U-value = 0.21 W/m<sup>2</sup>K</p>
New Walls		<p>Construction type to be confirmed.</p> <p>Insulation type – mineral wool</p> <p>Assumed insulation thermal conductivity and thickness – 0.040 W/mK, 200mm</p> <p>U-value = 0.19 W/m<sup>2</sup>K</p>
Existing Roofs – Insulated 2011		<p>Concrete slab with 100mm insulation installed in 2011 and a felt finish, plus 100mm of additional insulation</p> <p>Insulation type – PIR</p> <p>Assumed insulation thermal conductivity and thickness – 0.022 W/mK, 100mm, plus new 100mm</p> <p>U-value = 0.11 W/m<sup>2</sup>K</p>
Existing Roofs – Other		<p>Concrete slab with 200mm new insulation as above</p> <p>U-value = 0.11 W/m<sup>2</sup>K</p>

New Roofs	Construction type to be confirmed. Insulation type – PIR Assumed insulation thermal conductivity and thickness – 0.022 W/mK, 200mm U-value = 0.11 W/m <sup>2</sup> K
Existing Ground Floor	Solid concrete slab with no insulation. U-value = 2.68 W/m <sup>2</sup> K
New Ground Floors	Solid concrete with insulation below slab. Insulation type – PIR Assumed insulation thermal conductivity and thickness – 0.022 W/mK, 120mm U-value = 0.18 W/m <sup>2</sup> K

Table 11: Option 3 building fabric specification

## 9.2 Other Parameters

A number of other parameters contribute to the final space heating demand.

Element	Description
Windows – 1930s façade	Existing double glazing replaced with modern triple glazing, of the Crittal type if required for conservation: Ug-value (glazing) – 1.0 W/m <sup>2</sup> K Uf-value (frame) – 1.5 W/m <sup>2</sup> K g-value (solar gain) – 0.6 Spacer psi-value – 0.04 W/mK
Windows - Other	Single glazing replaced with modern triple glazing: Ug-value (glazing) – 0.6 W/m <sup>2</sup> K Uf-value (frame) – 1.0 W/m <sup>2</sup> K g-value (solar gain) – 0.5 Spacer psi-value – 0.04 W/mK
Airtightness	Assumed to be 2.0 ach @ 50Pa, equivalent to 3.8 m <sup>3</sup> /m <sup>2</sup> hr. This improvement could be achieved through installation of new windows, a dedicated air barrier to new building elements, installation of new wall insulation, and use of proprietary tapes and membranes where appropriate. Robust design and interim testing would also be required.
Ventilation	Mechanical ventilation with heat recovery throughout, with overall heat recovery efficiency of 87%
Thermal Bridging	As levels of insulation increase, so will heat loss through thermal bridging, particularly when using internal wall insulation. An allowance has been made, totalling approximately 12% of overall heat loss from the building.
Heating Source	It is now assumed that gas boilers will be incrementally replaced with air source heat pumps, with the demand split evenly between the two systems. This is for illustrative purposes, the exact proportions would depend on the details of the design.
Shading	Surrounding buildings and trees have been modelled to provide an accurate representation of shading during the heating and cooling seasons.
Internal Temperature	Increased levels of insulation will mean maintaining a comfortable temperature throughout the whole building becomes easier, so an industry standard internal temperature of 20°C has been used.

Table 12: Other Option 3 PHPP parameters

## 9.3 Results

The PHPP model of Option 3 provides the total space heating demand of the proposal, as well as a breakdown of where heat is lost. The modelled space heating demand is 39 kWh/m<sup>2</sup> year, a 63% reduction over the current building.

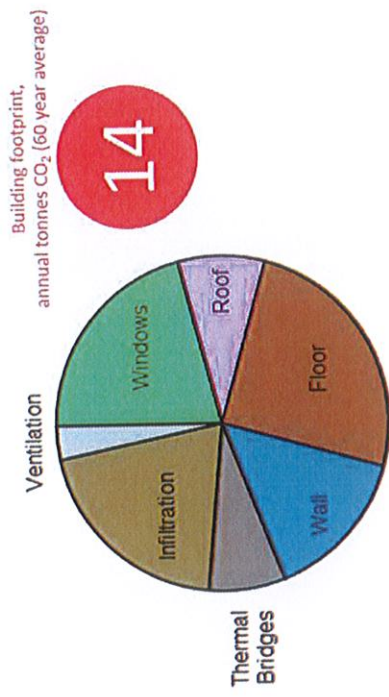
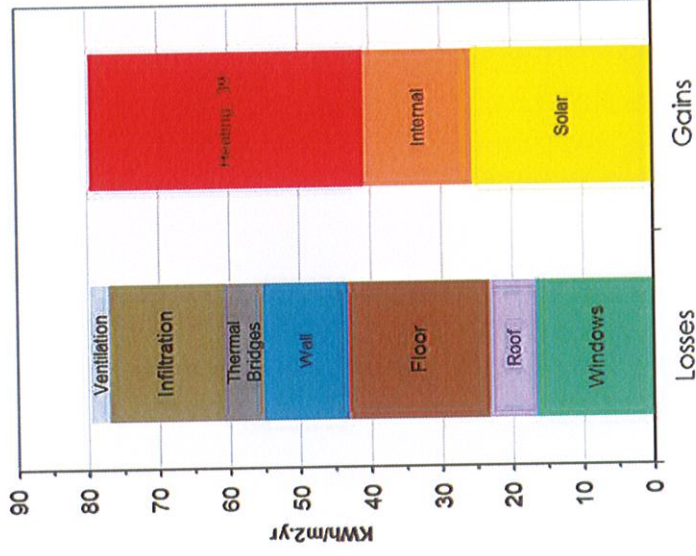


Figure 14: Breakdown of heat losses from existing building, heat loss balance, and CO<sub>2</sub> emissions





## 10 Option 4 – Energy Model

### 10.1 Building Fabric

Element	Colour	Description
Existing Walls – Original 1930s		Masonry cavity wall with approximately 70mm of insulation installed in the early 2000s, plus 120mm of new external wall insulation. Insulation type – unknown, plus new EPS external wall insulation Assumed insulation thermal conductivity and thickness – 0.07 W/mK, 70mm, plus 0.035 W/mK, 120mm U-value = 0.20 W/m <sup>2</sup> K
Existing Walls – Other		Masonry cavity wall with approximately 70mm of insulation installed before the early 2000s, plus 120mm of new external wall insulation. Insulation type – cellulose (assumed), plus new EPS external wall insulation Assumed insulation thermal conductivity and thickness – 0.045 W/mK, 70mm, plus 0.035 W/mK, 120mm U-value = 0.18 W/m <sup>2</sup> K
New Walls		Construction type to be confirmed. Insulation type – mineral wool Assumed insulation thermal conductivity and thickness – 0.040 W/mK, 200mm U-value = 0.19 W/m <sup>2</sup> K
Existing Roofs – Insulated 2011		Concrete slab with 100mm insulation installed in 2011 and a felt finish, plus 100mm of additional insulation Insulation type – PIR Assumed insulation thermal conductivity and thickness – 0.022 W/mK, 100mm, plus new 100mm U-value = 0.11 W/m <sup>2</sup> K
Existing Roofs – Other		Concrete slab with 200mm new insulation as above U-value = 0.11 W/m <sup>2</sup> K

New Roofs	Construction type to be confirmed. Insulation type – PIR Assumed insulation thermal conductivity and thickness – 0.022 W/mK, 200mm U-value = 0.11 W/m <sup>2</sup> K
Existing Ground Floor	Solid concrete slab with new insulation below slab. Insulation type – PIR Assumed insulation thermal conductivity and thickness – 0.022 W/mK, 120mm U-value = 0.18 W/m <sup>2</sup> K
New Ground Floors	Solid concrete with insulation below slab. Insulation type – PIR Assumed insulation thermal conductivity and thickness – 0.022 W/mK, 120mm U-value = 0.18 W/m <sup>2</sup> K

Table 13: Option 4 building fabric specification

## 10.2 Other Parameters

A number of other parameters contribute to the final space heating demand.

Element	Description
Windows – 1930s façade	Existing double glazing replaced with modern triple glazing, of the Crittal type if required for conservation: Ug-value (glazing) – 1.0 W/m <sup>2</sup> K Uf-value (frame) – 1.5 W/m <sup>2</sup> K g-value (solar gain) – 0.6 Spacer psi-value – 0.04 W/mK
Windows - Other	Single glazing replaced with modern triple glazing: Ug-value (glazing) – 0.6 W/m <sup>2</sup> K Uf-value (frame) – 1.0 W/m <sup>2</sup> K g-value (solar gain) – 0.5 Spacer psi-value – 0.04 W/mK
Airtightness	Assumed to be 1.0 ach @ 50Pa, equivalent to 1.9 m <sup>3</sup> /m <sup>2</sup> hr. This improvement could be achieved through installation of new windows, a dedicated air barrier to new building elements, installation of new wall insulation, and use of proprietary tapes and membranes where appropriate. Robust design and interim testing would also be required.
Ventilation	Mechanical ventilation with heat recovery throughout, with overall heat recovery efficiency of 87%
Thermal Bridging	As levels of insulation increase, so will heat loss through thermal bridging. However, careful detailing of an external wall insulation system will reduce this. An allowance has been made, totalling approximately 7% of overall heat loss from the building.
Heating Source	It is now assumed that gas boilers will be fully replaced with air source heat pumps with an average CoP of 3.0.
Shading	Surrounding buildings and trees have been modelled to provide an accurate representation of shading during the heating and cooling seasons.
Internal Temperature	Increased levels of insulation will mean maintaining a comfortable temperature throughout the whole building becomes easier, so an industry standard internal temperature of 20°C has been used. This is also the temperature used for EnerPHit certification.

Table 14: Other Option 4 PHPP parameters

## 10.3 Results

The PHPP model of Option 4 provides the total space heating demand of the proposal, as well as a breakdown of where heat is lost. The modelled space heating demand is 20 kWh/m<sup>2</sup>.year, an 81% reduction over the current building. This building specification would achieve EnerPHit certification.

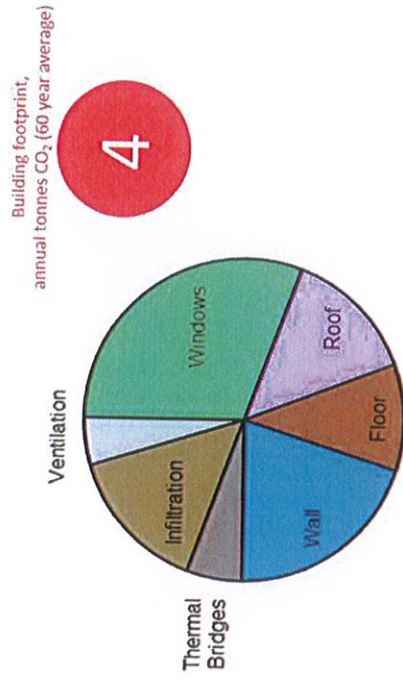
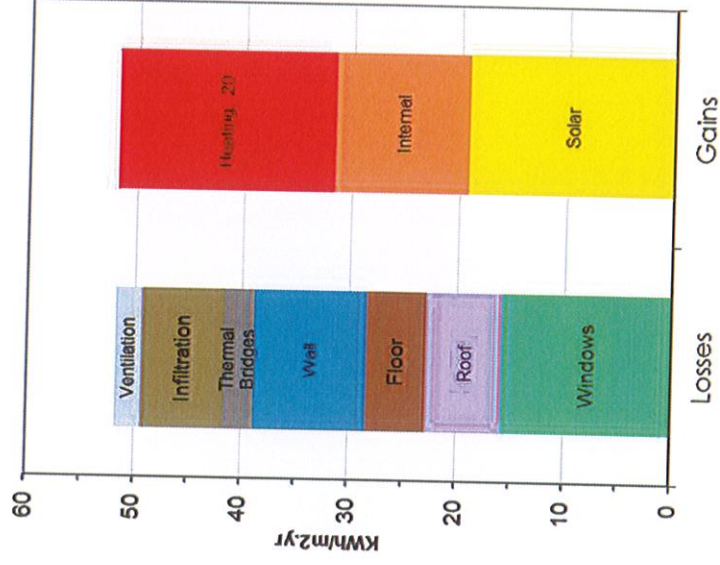


Figure 15: Breakdown of heat losses from existing building, heat loss balance, and CO<sub>2</sub> emissions





## 11 Summary of Results – Energy

### 11.1 Space Heating

The space heating demand decreases significantly from options 1 through to 4. This demand is independent of how the energy is supplied.

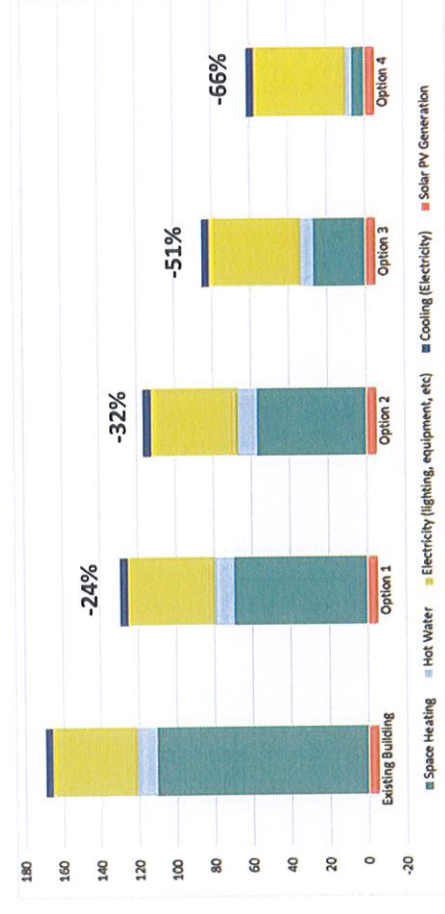
Figure 16: Space Heating Demand (kWh/m<sup>2</sup>.year)



### 11.2 Total Energy Consumption

Assuming energy demand for hot water and cooling remain constant, significant energy savings are still made. A gas boiler efficiency of 95% has been assumed, with an average heat pump COP of 3.0 in options 3 (covering 50% of heating and hot water demand) and 4 (covering all heating and hot water demand). An allowance has also been made for slightly increased electricity consumption to account for new mechanical ventilation systems.

Figure 17: Total Energy Consumption (kWh/m<sup>2</sup>.year)





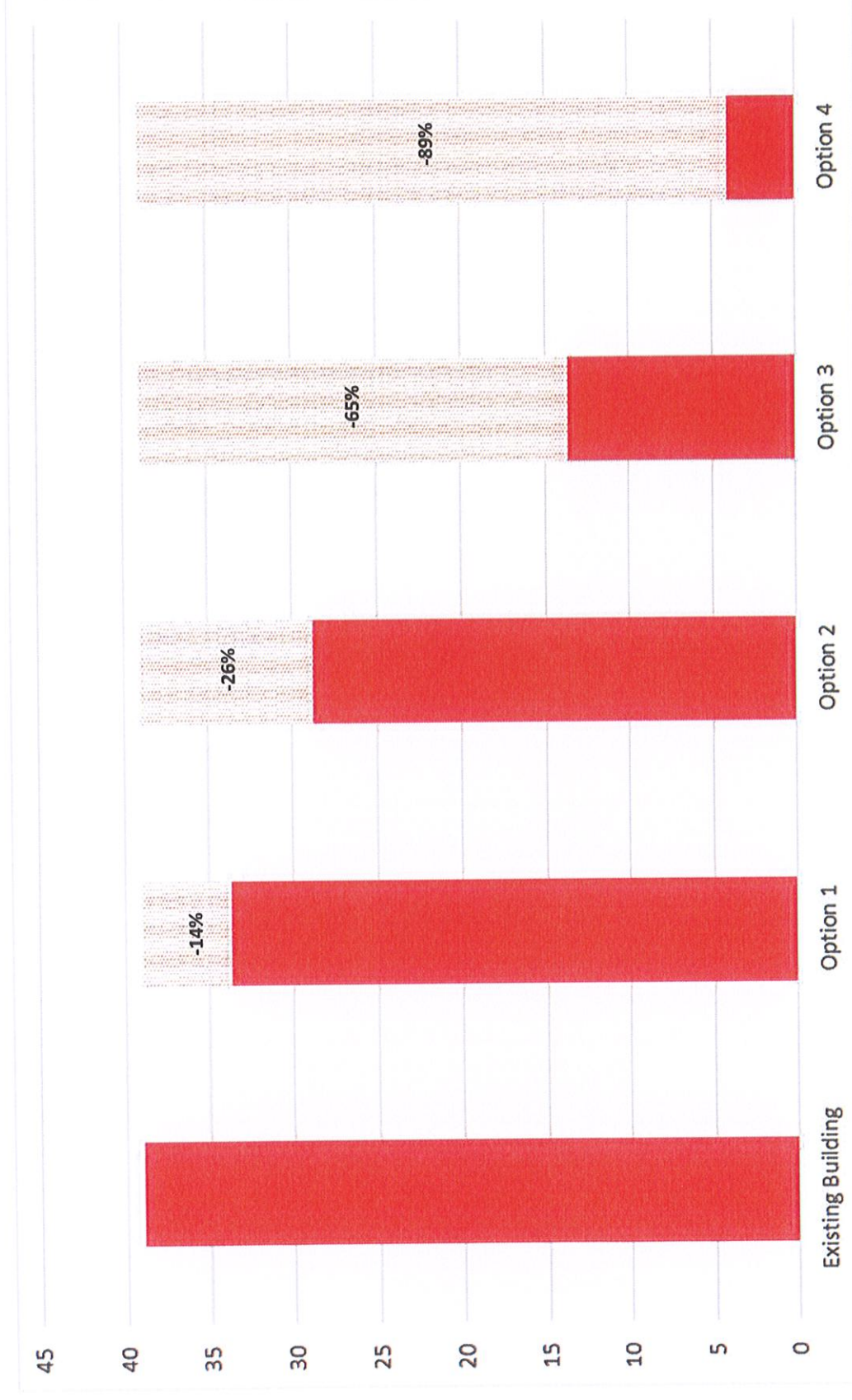
## 12 Summary of Results – Carbon Emissions

Using the Treasury Green Book it is possible to calculate CO<sub>2</sub> emissions over the next 60 years. Emissions from electricity will vary over time as the National Grid decarbonises, so the results are presented as the 60 year average.

An allowance for electrical energy consumption by new ventilation systems has been made. This is likely to be insignificant in Options 1 and 2, but will be larger in Options 3 and 4. For Options 3 and 4, an allowance of 7,000 kWh/year has been included, equivalent to 0.3 tonnes of CO<sub>2</sub> per year over 60 years.

	Average Annual CO <sub>2</sub> Emissions – Gas for Heating and Hot Water 2021-2080 (tonnes CO <sub>2</sub> )	Average Annual CO <sub>2</sub> Emissions – Electricity for Heating and Hot Water 2021-2080 (tonnes CO <sub>2</sub> )	Average Annual CO <sub>2</sub> Emissions – Electricity for Lighting, Appliances, Pumps, Fans, etc 2021-2080 (tonnes CO <sub>2</sub> )	Average Annual CO <sub>2</sub> Emissions Offset by Existing Solar PV System 2021-2080 (tonnes CO <sub>2</sub> )	TOTAL Average Annual CO <sub>2</sub> Emissions 2021-2080 (tonnes CO <sub>2</sub> )
Existing Building	36.11	0	3.34	-0.42	39.0
Option 1	30.68	0	3.44	-0.42	33.7
Option 2	25.74	0	3.44	-0.42	28.8
Option 3	9.78	0.74	3.64	-0.42	13.7
Option 4	0	0.88	3.64	-0.42	4.1

Table 15: Average annual CO<sub>2</sub> emissions

Figure 18: Average CO<sub>2</sub> Emissions Over 60 Years (kWh/m<sup>2</sup>.year)

## 13 Costs

### 13.1 Capital Costs

Capital cost estimates have been provided by the project QS, Ainsleys, and are presented below. Full details will be available in their package. The upgrade costs here are shown as an actual total, and then compared against Option 1, which is a minimum Part L Building Regulations compliant base case scenario given the wider extension, refurbishments and plan to replace many windows regardless of energy performance. Capital costs exclude VAT on the basis that this will not be paid or will be reclaimed. Costs could change as more detailed specifications are developed, and further discussion with Ainsleys will be required.

	Actual Capital Cost of Fabric and Ventilation Upgrades (£)	Actual Capital Cost of Air Source Heat Pump Upgrades (£)	TOTAL ACTUAL CAPITAL COST OF UPGRADES (£)	Capital Cost 'Over and Above' Option 1 (£)
Option 1	415,000	0	415,000	0
Option 2	565,000	0	565,000	150,000
Option 3	1,188,500	33,250	1,221,750	806,750
Option 4	1,354,500	55,500	1,410,000	995,000

Table 16: Estimated capital costs of energy efficiency upgrades.

### 13.2 Operational Costs

Using predicted energy prices in the Treasury Green Book Central Forecast, it is possible to estimate running costs over the next 60 years. These have been shown as annual costs for 2021 and 2080, as well as a total cost over 60 years.

In addition to actual fuel bills, emitting CO<sub>2</sub> has an implicit cost. The GLA (Greater London Authority) is currently charging £100/tonne of CO<sub>2</sub> emitted on construction projects. This is expected to rise gradually over time. Although the Petersfield Festival Hall will not be subject to these actual costs, it is fair that they be taken into account when considering energy efficiency upgrades, as carbon emissions have a costly societal impact. For the figures shown here, the cost of CO<sub>2</sub> is assumed to be £100/tonne in 2021, rising by 3% per year until reaching a cap of £500/tonne by 2076. Operational costs include VAT, as it is understood that this is paid by the Council on utility bills.

	Gas Cost 2021 (£/year)	Electricity Cost 2021 (£/year)	Carbon Cost 2021 (£/year)	Gas Cost 2080 (£/year)	Electricity Cost 2080 (£/year)	Carbon Cost 2080 (£/year)	Total Cost 2021 (£/year)	Total Cost 2080 (£/year)
Option 1	4,849	10,884	3,855	6,384	11,360	16,295	19,588	34,039
Option 2	4,067	10,884	3,361	5,355	11,360	13,875	18,312	30,590
Option 3	1,545	13,912	2,004	2,034	14,520	6,175	17,461	22,729
Option 4	0.00	14,377	1,064	0.00	15,005	1,330	15,441	16,335

Table 17: Summary of annual operational costs in 2021 and 2080



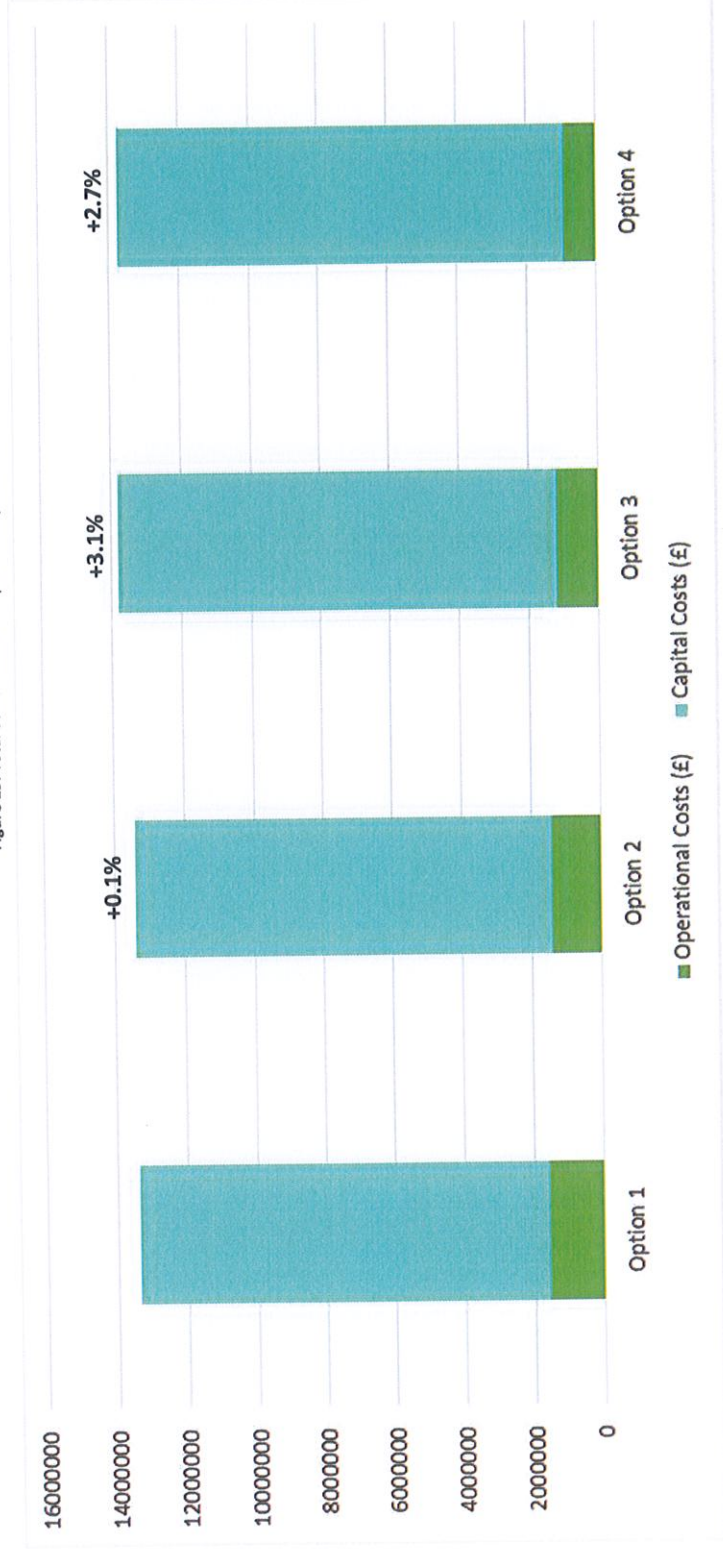
# QODA

Comparing total 60 year operational costs to the total capital costs of the scheme provides an estimate of whole-life costs.

	Total Capital Cost of Proposal (ex VAT) (£)	Total Operational Costs Over 60 years (inc VAT) (£)	TOTAL 60 year cost (£)
Option 1	11,781,000	1,600,142	13,381,142
Option 2	11,931,000	1,460,479	13,391,479
Option 3	12,587,750	1,210,482	13,798,232
Option 4	12,776,000	964,829	13,740,829

Table 18: Summary of whole life costs

Figure 19: Total 60 Year Costs Compared to Option 1 (£)





## 14 EnerPHit and Zero-Carbon

As part of their Climate Emergency Strategy, the Petersfield Town Council have committed to all council buildings being zero-carbon by 2035. It is unlikely that the Festival Hall will undergo significant works between now and then, so implementing measures that will allow this to be achieved is important now.

If zero-carbon status is not achieved immediately, a plan that will enable this to happen over the coming years should be mapped out.

### 14.1 EnerPHit

EnerPHit is the Passivhaus Building Standard for renovation of existing buildings. Developed in the 1990s, Passivhaus focuses on a “fabric-first” approach to minimise energy demand through use of insulation, airtightness, triple glazing, heat recovery ventilation, and thermal bridge free design. In addition to reducing energy demand, the EnerPHit Standard produces comfortable and healthy internal environments all year round. The Passivhaus modelling tool, PHPP, has been used throughout this report.

The EnerPHit Standard can be achieved independently of zero-carbon status, and does not place emphasis on how energy is delivered (e.g. whether through gas boilers or air source heat pumps).

However, a truly sustainable solution relies on significant energy demand reduction compared to current levels, so EnerPHit can be regarded as an important steppingstone to zero-carbon. Reliance on decarbonisation of energy supplies alone is not an approach that could be rolled out across the UK's existing building stock without placing unrealistic demands on infrastructure. Consequently, EnerPHit certification, or a similar approach, will be essential in achieving the Council's zero-carbon goal.

This report demonstrates that achieving EnerPHit certification of the Festival Hall is possible, given the specification described in Option 4. If the specification is too demanding, a step-by-step approach over the coming years could also achieve certification, or similar levels of performance. This is discussed in more detail in section 16.

If EnerPHit certification is targeted, important technical considerations would be:

- Confirmation of the approach to insulating existing external walls. Although Option 4 uses external wall insulation (EWI) throughout, a combination of different solutions could also achieve the necessary levels of performance.
- Ensuring that the ventilation design meets EnerPHit requirements, almost certainly using a Passivhaus certified air handling unit.
- Confirmation of the approach to insulating the existing ground floor. Although Option 4 assumes it would be insulated, it is recognised that this would be expensive and invasive. Vertical perimeter insulation would be sufficient instead, particularly if coupled with EWI, and if the performance of other elements are improved slightly.

- Whether there are any heritage/conservation requirements on windows, which could limit thermal performance.

- Development of a comprehensive whole-building airtightness strategy, necessary to achieve the stringent EnerPHit airtightness requirement.

### 14.2 Zero-Carbon

Alongside EnerPHit, an understanding of the feasibility of achieving zero-carbon should be developed. Zero-carbon is often ill-defined, as measurement can be complicated and confused by offsetting. It is recommended that the LETI (London Energy Transformation Initiative) definition of net-zero operational carbon be used where appropriate.

The Option 4 CO<sub>2</sub> emissions, assuming use of electric heat pumps throughout, are 4.1 tonnes per year. There would be various routes to this level of emissions by 2035, which would then need to be offset by renewable energy generation.

In addition to the existing 9.84 kWp solar PV system, it is estimated that 110 kWp of solar PV would be required to offset the average of 4.1 tonnes CO<sub>2</sub> per year. Solar PV technology evolves rapidly, but around 330 panels (1.6m x 1m) would be required. Approximately 80 of these could be accommodated on the roof space of the existing building, particularly if layout of rooflights and other services is rationalised.

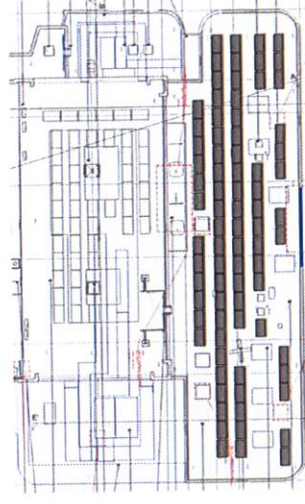


Figure 20: Indicative new solar PV layout (in grey)

The remaining carbon emissions would have to be offset by investment into off-site renewable energy capacity or a renewable energy Power Purchase Agreement (PPA).

It should be noted that the figures presented in Option 4 represent only one scenario, and could change significantly as detailed designs develop. Carbon emissions are strongly dependent on the building fabric performance and efficiency of heat pumps. If either were improved, carbon emissions would reduce significantly.

Measures such as low energy lighting, energy efficient appliances, and occupant behavior could also reduce electricity consumption, which makes up a significant proportion of total energy once space heating demand has been reduced.

If zero-carbon is not achieved during this phase of the project, certain items should be incorporated to make it an easily achievable goal by 2035:

# QODA

- Avoiding “lock-in” of half-hearted building fabric upgrades. If it is likely that the building will not undergo another fabric refurbishment before 2035, any works undertaken now should be sufficient to enable future achievement of zero-carbon. Options 1 and 2 both incur undesirable lock-in upgrades.
- Heating emitters and infrastructure should be specified and sized appropriately to allow an easy and cost-effective switch to electric heat pumps at the appropriate time.
- Consideration should be given to whether it is more cost effective to install additional renewable energy generation (solar PV) now, while other roof works are being undertaken.

## 15 Other Considerations

In addition to energy and carbon savings, various other considerations should be included in the decision-making process.

### 15.1 Conservation and Planning Permission

It is recognised that planning and conservation constraints may be an important factor in deciding on the best approach, particularly regarding external wall insulation and replacement of windows.

A wide variety of finishes are available with external wall insulation, including brick-slips and render. Similarly, high performance triple glazing is available to suit a wide variety of contexts.

### 15.2 Moisture

Insulating existing walls should be done with caution, as it can have an impact on how moisture interacts with the building envelope.

External wall insulation is generally low-risk, as the insulation keeps the existing building warm and it is therefore less vulnerable to condensation.

Internal wall insulation is higher risk as application of the insulation makes the existing masonry colder than it was previously, and therefore more vulnerable to condensation and moisture damage. Use of mechanical ventilation to remove internal moisture is beneficial.

It was noticed during the site survey that there is some moisture ingress around the curved sections of the 1930s façade, suggesting that there is a pathway for moisture from outside to in. If internal wall insulation is applied to these areas, it is suggested that this pathway should be identified and eliminated as a priority. An overall assessment of the moisture implications of installing internal wall insulation should also be undertaken, taking into account internal and external conditions.

### 15.3 New-Build

It has been suggested that demolishing the entire existing Festival Hall and replacing it would be a possibility.

This would make achieving high levels of energy performance, and therefore zero-carbon, easier.

However, the embodied carbon associated with new construction materials is huge. This is the carbon "locked-in" to materials during extraction, manufacture, transport and construction, and is particularly significant in concrete and steel.

The carbon embodied in new materials and emitted during construction of a new Festival Hall would be equivalent to more than 30 years of operational carbon emissions of the existing building (or 300 years of the Option 4 operational emissions), so this is not a sensible option when considering carbon emissions in the round.

The existing single-storey western extension has a complex form which would be difficult to insulate. Demolition of this small area and replacement with a new extension could therefore be considered, particularly if the new extension also presented the opportunity for architectural and functional improvements.



## 16 Recommendations and Next Steps

This report has demonstrated that the extension and refurbishment of the Petersfield Festival Hall presents an opportunity to greatly reduce energy consumption and CO<sub>2</sub> emissions.

The options presented are not exhaustive, it is possible that the best solution will be a combination of measures from different options.

Planning and budgetary constraints will also be a factor, but the pros and cons of each option are shown in Table 19.

It is clear that Options 1 and 2 do not include sufficient building fabric performance upgrades to make zero carbon an achievable goal by 2035 without major future upgrades. If the Council wishes to achieve this goal without undertaking other major works before 2035, they should therefore not be pursued.

**If financial and planning constraints are overcome, an approach similar to Option 4, including EnerPHit certification, would be the best way to achieve large energy savings and zero carbon, and is the recommendation of the authors.**

If project constraints mean that this is not feasible, elements of Option 3 could be incorporated while still achieving significant energy savings, and zero carbon before 2035.

Although the capital costs of options 3 and 4 are relatively large, the quality of the final product will be superior to options 1 or 2. The EnerPHit Standard encourages high quality construction, and the internal environment will be comfortable all year round, in addition to the huge carbon savings.

It should be recognised that the building fabric performance of options 3 and 4 provides greater flexibility on potential upgrade of heating and hot water systems. Achieving zero-carbon is reliant on electrification of these systems with heat pumps. However, as the existing gas boilers are relatively new and working well, a phased and gradual approach to their replacement would be reasonable.

In order to enable progression into a planning application and RIBA Stage 4 design, the following steps should be taken:

- Expected planning and budgetary constraints should be defined. This may depend on success of a possible application to the SALIX fund.
- Following this, building fabric upgrades can be decided upon by the Council and their advisors. It is suggested that working back from Option 4 measures to match the budget would be a good approach.
- Once building fabric performance is well-defined, Skelly & Couch can design mechanical systems accordingly, providing a straightforward upgrade path to heat pumps as a minimum. Although air source heat pumps have been assumed throughout this report, ground source heat pumps could be an alternative possibility with a better coefficient of performance (CoP).

Although all values presented in this report are as accurate as possible, they will change as the architectural and building services designs are developed.



	PROS	CONS
<b>Option 1</b>	<ul style="list-style-type: none"> <li>Existing façades largely retained</li> <li>Reduced requirement for new ventilation plant</li> <li>14% CO<sub>2</sub> emission reduction over 60 years</li> </ul>	<ul style="list-style-type: none"> <li>High levels of energy efficiency not achieved</li> <li>Zero-carbon not achievable without significant additional work before 2035</li> </ul>
<b>Option 2</b>	<ul style="list-style-type: none"> <li>Existing façades largely retained</li> <li>Reduced requirement for new ventilation plant</li> <li>26% CO<sub>2</sub> emission reduction over 60 years</li> </ul>	<ul style="list-style-type: none"> <li>High levels of energy efficiency not achieved</li> <li>Zero-carbon not achievable without significant additional work before 2035</li> <li>Internal wall insulation detailing and moisture management can be difficult</li> </ul>
<b>Option 3</b>	<ul style="list-style-type: none"> <li>Existing 1930s façade largely retained</li> <li>65% CO<sub>2</sub> emission reduction over 60 years</li> <li>High levels of energy efficiency are achieved</li> <li>Zero-carbon <i>could</i> be achievable by 2035 with an appropriate upgrade path</li> </ul>	<ul style="list-style-type: none"> <li>Internal wall insulation detailing and moisture management can be difficult</li> <li>New ventilation plant will be spatially demanding</li> <li>Appropriate space for air source heat pump(s) required</li> </ul>
<b>Option 4</b>	<ul style="list-style-type: none"> <li>89% CO<sub>2</sub> emission reduction over 60 years</li> <li>Zero-carbon would be achievable with suitable renewables</li> <li>EnerPHit certification achieved</li> </ul>	<ul style="list-style-type: none"> <li>External treatment to all existing walls, including 1930s façade</li> <li>New ventilation plant will be spatially demanding</li> <li>Appropriate space for air source heat pump(s) required</li> <li>Invasive and high-cost ground floor insulation required (see comments in section 14.1)</li> </ul>

Table 19: Summary of Pros and Cons

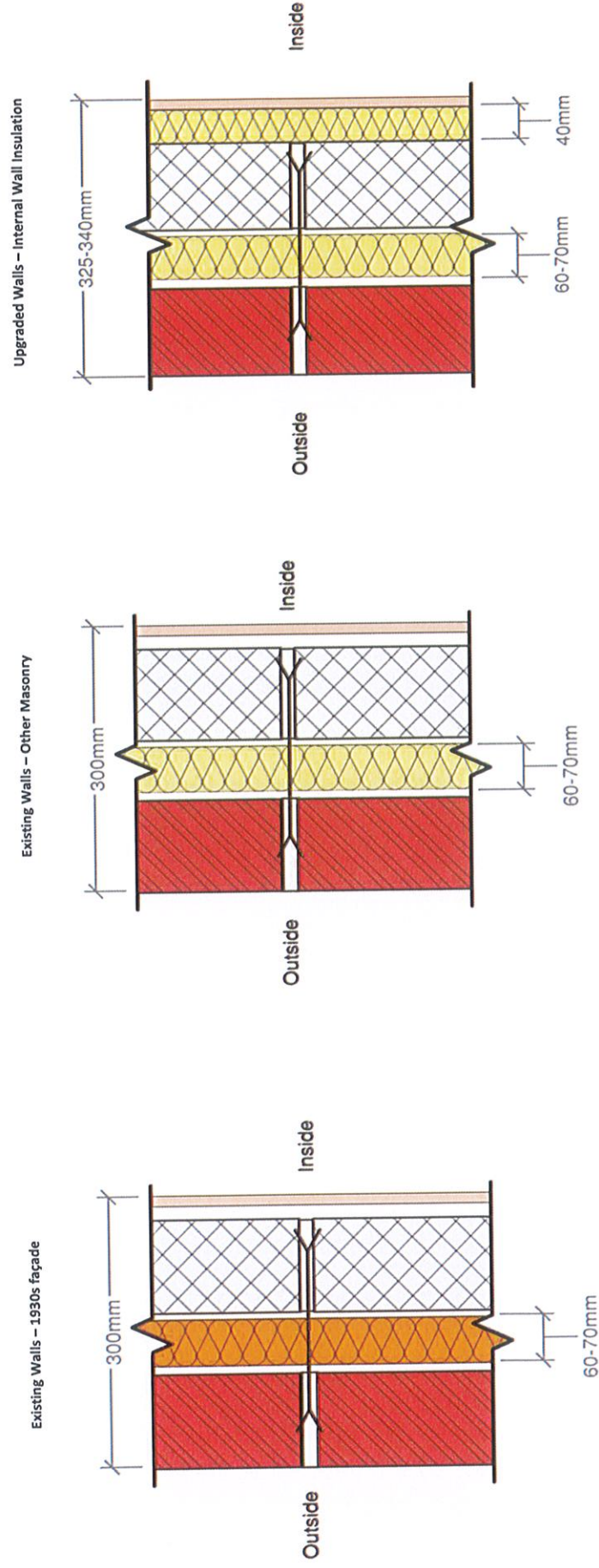
## 17 Appendix A

Summary of 2017 and 2018 energy consumption

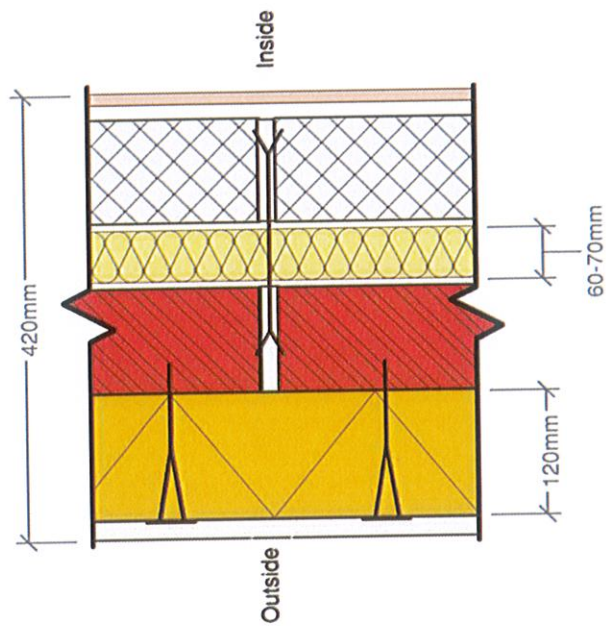
Month	Heating (Gas, kWh)	Hot Water (Gas, kWh)	Cooling (Electricity, kWh)	Appliances, Lighting, Plug-Loads etc (Electricity, kWh)
January	32,500	1,500	0	7,500
February	29,500	1,500	0	7,500
March	23,500	1,500	0	6,500
April	8,500	1,500	0	6,000
May	6,500	1,500	0	5,500
June	1,500	1,500	2,000	3,000
July	0	1,500	3,000	2,500
August	1,500	1,500	2,000	5,000
September	2,500	1,500	0	6,500
October	10,500	1,500	0	6,000
November	23,500	1,500	0	7,000
December	28,500	1,500	0	6,500
<b>TOTAL (kWh)</b>	<b>168,500</b>	<b>18,000</b>	<b>7,000</b>	<b>69,500</b>
<b>TOTAL (kWh/m<sup>2</sup>)</b>	<b>108</b>	<b>11</b>	<b>4</b>	<b>44</b>

## 18 Appendix B

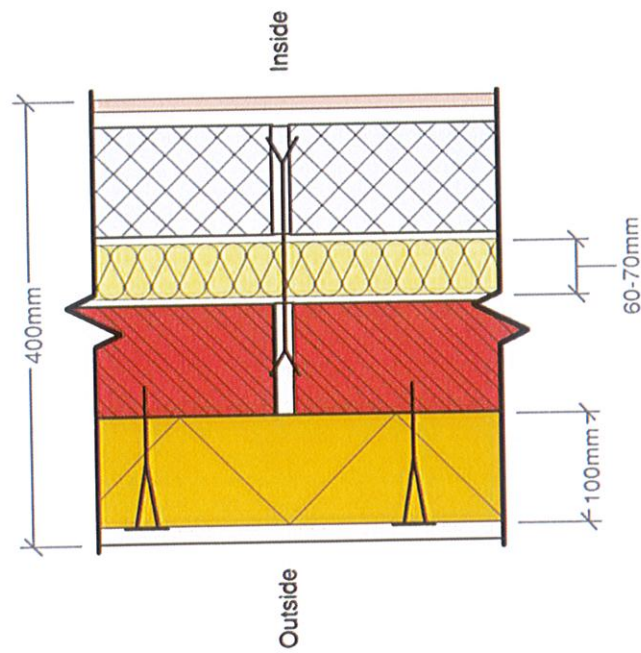
Indicative drawings of proposed wall build-ups.



Upgraded Walls with 120mm External Wall Insulation



Upgraded Walls with 100mm External Wall Insulation





## 19 Appendix C

Elevation drawings showing approach to insulation

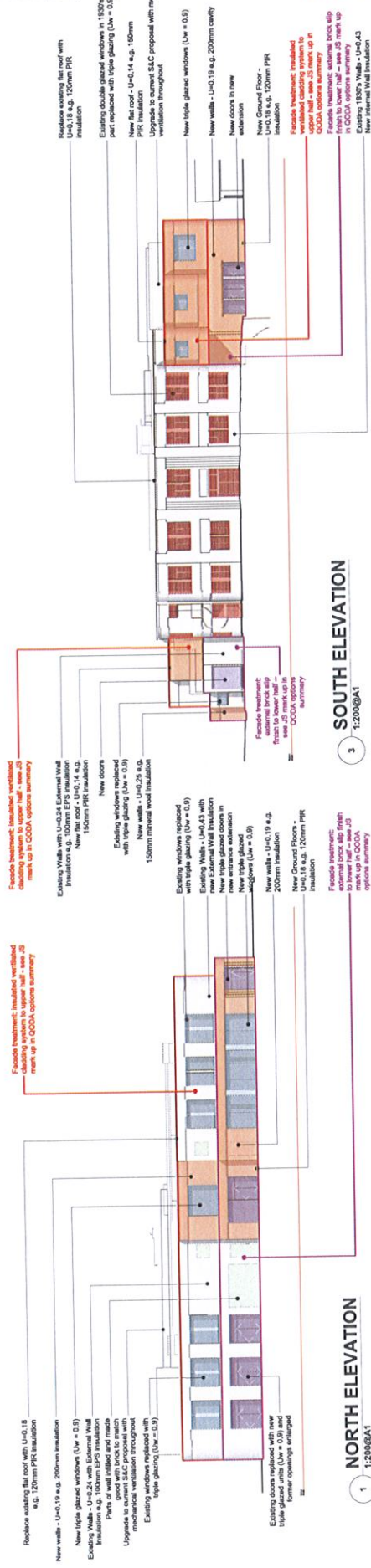
DRAWINGS BY FOSTER WILSON ARCHITECTS







<p>Notes:</p> <ol style="list-style-type: none"> <li>1. The building is a three-storey structure with a total height of 10.5m.</li> <li>2. The building is a three-storey structure with a total height of 10.5m.</li> <li>3. The building is a three-storey structure with a total height of 10.5m.</li> <li>4. The building is a three-storey structure with a total height of 10.5m.</li> <li>5. The building is a three-storey structure with a total height of 10.5m.</li> <li>6. The building is a three-storey structure with a total height of 10.5m.</li> <li>7. The building is a three-storey structure with a total height of 10.5m.</li> <li>8. The building is a three-storey structure with a total height of 10.5m.</li> <li>9. The building is a three-storey structure with a total height of 10.5m.</li> <li>10. The building is a three-storey structure with a total height of 10.5m.</li> </ol>	<p>Notes:</p> <ol style="list-style-type: none"> <li>1. The building is a three-storey structure with a total height of 10.5m.</li> <li>2. The building is a three-storey structure with a total height of 10.5m.</li> <li>3. The building is a three-storey structure with a total height of 10.5m.</li> <li>4. The building is a three-storey structure with a total height of 10.5m.</li> <li>5. The building is a three-storey structure with a total height of 10.5m.</li> <li>6. The building is a three-storey structure with a total height of 10.5m.</li> <li>7. The building is a three-storey structure with a total height of 10.5m.</li> <li>8. The building is a three-storey structure with a total height of 10.5m.</li> <li>9. The building is a three-storey structure with a total height of 10.5m.</li> <li>10. The building is a three-storey structure with a total height of 10.5m.</li> </ol>
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## Key

Existing Double Glazed Windows and Doors	New Glazing	New Doors	Block wall in former entrance openings
New Glazing	New Glazing	New Doors	Insulated Chasing System
New Glazing	New Glazing	New Doors	External Blank Slip

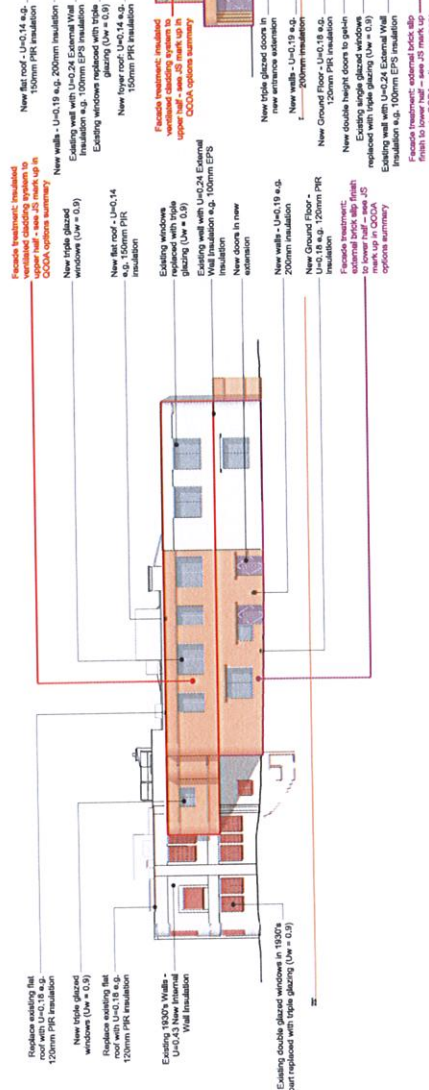
SO INITIAL STATUS	Project Name	Project Number	Project Date
SO INITIAL STATUS	Project Name	Project Number	Project Date
SO INITIAL STATUS	Project Name	Project Number	Project Date
SO INITIAL STATUS	Project Name	Project Number	Project Date

Scale: 1:200	Scale: 1:200	Scale: 1:200	Scale: 1:200
Scale: 1:200	Scale: 1:200	Scale: 1:200	Scale: 1:200
Scale: 1:200	Scale: 1:200	Scale: 1:200	Scale: 1:200
Scale: 1:200	Scale: 1:200	Scale: 1:200	Scale: 1:200

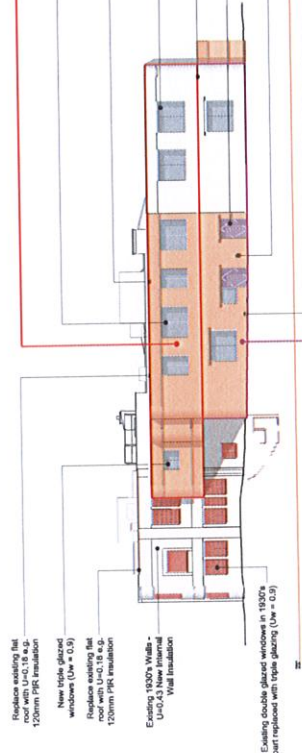
Foster  
Wilson  
Architects

Project Name	PETERSFIELD FESTIVAL HALL	Project Number	HEATH RD PETERSFIELD GU31 4EA
Project Name	PETERSFIELD FESTIVAL HALL	Project Number	HEATH RD PETERSFIELD GU31 4EA
Project Name	PETERSFIELD FESTIVAL HALL	Project Number	HEATH RD PETERSFIELD GU31 4EA
Project Name	PETERSFIELD FESTIVAL HALL	Project Number	HEATH RD PETERSFIELD GU31 4EA

## WEST ELEVATION



## EAST ELEVATION



## QODA OPTION 3

Option 3 (39 kWh/m<sup>2</sup>/yr) – around 35 W/m<sup>2</sup>

Whole building external wall insulation system apart from 1930's part

Replacement of windows with triple glazing

Significant reduction in heat loss including use and proprietary products (tapes etc)

Major reduction in heat loss

New insulation to existing flat roofs

3 air changes per hour

\*ELEVATIONS ARE INDICATIVE ONLY - FOR WINDOW LOCATIONS, MASSING & ENERGY MODEL





\*ELEVATIONS ARE INDICATIVE ONLY • FOR WINDOW LOCATIONS, MASSING & ENERGY MODEL

Project Name	PETERSFIELD FESTIVAL HALL									
Project Address	HEATH RD PETERSFIELD GU31 4EA									
Building Use	ELEVATIONS ENERGY MARKUP OPTION 4									
Project Area	RIBA STAGE 3									
Drawings	1	2	3	4	5	6	7	8	9	10
590 FWS-XX-ZZ-OK-A 0220-4										P.11



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**Do the Numbers Limited**  
37 Upper Brownhill Road  
Southampton, SO16 5NG  
023 8077 2341  
10<sup>th</sup> March 2021

Neil Hitch, Clerk,  
Petersfield Town Council  
Town Hall, Heath Road  
Petersfield,  
GU31 4EA

Dear Neil,

**Subject: Review of matters arising from interim Internal Audit for 31 March 2021**

Please find below the matters arising from my visit to the council today that should be reviewed in advance of the year end.

Overall I found the records and system of the council to be in excellent order and that the visits went well.

Control area	Issue	Recommended Action
Asset register	The council has moved its Fixed Asset Register onto the Rialtas system which allows simple reporting by type and location. This is a significant improvement. To allow the register to become fully functional as a planning and management tool, some further work is needed.	The Fixed asset investments need to be included. Approximate purchase dates for all items should be inserted. Those assets that are inventory rather than capital should be removed. Each location should be physically checked for completeness
Asset replacement	Where new assets replace old – such as play areas – the obsolete item is not always being removed from the register.	As part of the physical checks at each location, obsolete assets should be identified and removed from the register.
Day Lewis Award	The council has adjusted the terms of this process, but it still involves significant officer time.	It is unclear whether the namesake of the award is involved with it, and to what extent it might be better run by an arts group than council officers.
Balance Sheet accounts	There were some debtor and creditor adjustment accounts which appeared historic rather than current.	Each has been identified to the original transaction and where appropriate, reversed to the I&E
Trade debtors	On the ledger there are two substantial invoices that date back to summer 2020.	The review of these invoices should be completed before year end and payment terms agreed.

Earmarked reserves	As more of the control systems of the council are integrated with the accounting system, each EMR is being set up as a code on Rialtas.	By the year end, each EMR should show on the ledger so that tracking of the completion of reserves can be transparent.
Signed minute sets	During the audit visit, some sets of minutes from November and December 2020 were not in the file.	The office filing is currently being relocated, but the complete set should be available for the next visit.
Budget	The budget and precept approved by the council was based on a spreadsheet rather than Rialtas.	By the next budget setting round, spreadsheets should no longer be needed.
Mayor's Charity	The Mayor's Charity account is not a registered Charity. The expenditure classifies as an s137 grant, the income as sundry donations.	The fundraising covered by the nominal codes is correctly part of the council's activities, it is only the donation each year which involves a charity.
GDPR	During the year a member of the public was named in a set of planning minutes, this is not best practice under GDPR.	Where possible the names of members of the public should not be minuted as the 'right to be forgotten' cannot be complied with.

I will return to the office after the year end to complete my review.

If either you or your councillors have any queries, please do not hesitate to contact me.

Regards



Eleanor S Greene





PETERSFIELD OPEN AIR  
HEATED SWIMMING POOL

Registered Charity No: 301917

JANE TATFORD  
31 STONEHAM CLOSE  
PETERSFIELD  
HANTS  
GU32 3BX

TEL: (01730) 300295

Mrs Michelle Snow  
Finance Officer  
The Town Hall  
Heath Road  
Petersfield  
Hants GU31 4EA



7 April 2021

Dear Mrs Snow

**Ref: Perennial Client Remittance**

Thank you so much for the transfer of £3,500.00, which has arrived safely in the Pool Operational Account. This represents the first half of our perennial grant.

Thank you again for your continued support. We really appreciate the help that you give to the pool, especially in most unusual circumstances. Hopefully, we will be opening, to a limited extent, on 1st May 2021, with a brand new enthusiastic team. Perhaps restrictions will be further lifted in June, which will enable us to look forward to a more normal summer.

Yours sincerely

*E. Jane Tatford*

Mrs E Jane Tatford  
cc. Linda Knutsen (Chairman)  
Jamie Matthews

# CCLA INVESTMENT MANAGEMENT LTD

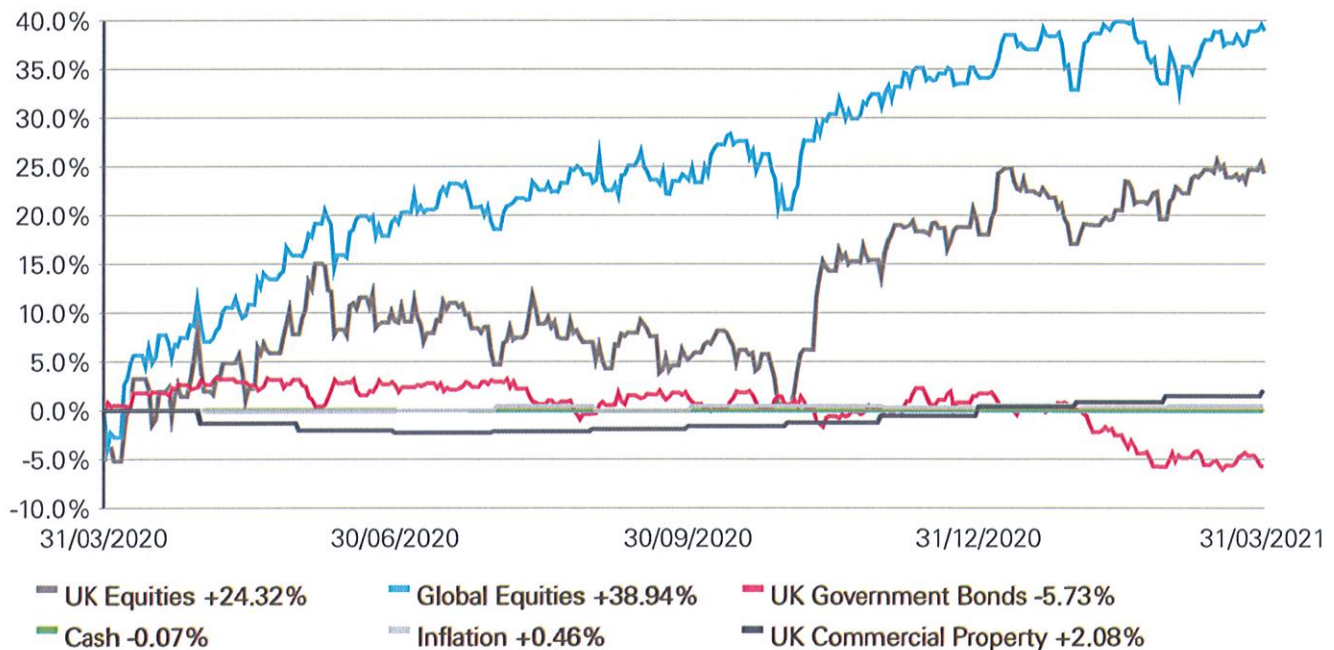
## MARKET REPORT MARCH 2021

CCLA

### Headlines

- Global equities rose, with almost all the major indices moving higher
- Domestic fixed income markets were flat
- Commercial property values edged higher
- Sterling lost ground relative to a strong Dollar but rose against both Euro and Yen

### Investment market returns over the past year



Source: Bloomberg as at 31 March 2021

### Market Review

Global equities rose over the month as estimates of faster economic growth fed through to corporate earnings expectations. The catalyst was the agreement in the US for a new economic package which will accelerate and amplify the recovery in that economy and more widely around the world. As sentiment towards the sector improved, so equities rose on a broad front. The global equity index gave a total return to a Sterling based investor of 4.21%, a gain which brings the rise year to date to 3.85% and to 38.94% over the year – reflecting the dramatic fall in markets in early 2020 when the pandemic struck. Most of the major regional markets moved higher. The strongest performance came in the US, which rose by 5.29%, followed by Europe, up by 4.52% and Japan, 3.03% higher. Asian markets were the exception to the trend, falling by -0.55% on concerns over rising bond yields in the US. Of the individual markets, all moved higher in Europe with Ireland, up 10.72%, the best performer. In Asia, the pattern was mixed; of the risers, Singapore, up by 6.12%, gained most. The UK market rose alongside its peers, improving by 3.98% over the month and 5.19% over the quarter. The indices have returned 24.32% from the lows reached a year ago.

In contrast to the optimism evident in equity markets, domestic fixed income markets were flat. Increases in bond yields, which were regarded positively by equity investors as signs of recovery to come, had the inevitable effect in fixed interest markets of pushing values lower. Corporate bonds underperformed gilts, but the key to relative returns was duration, as longer dated issues fell most.

Property values improved, albeit modestly. The trends evident over the past year, of a strong industrials sector and weakness in retail, continued overall, but there was further evidence of recovery in retail warehouses. Yields in the office sector edged up in a defensive move as investors considered the potential demand impacts of flexible working arrangements.



## Economic Developments

Global sentiment strengthened in the month as conviction grew that economic activity would accelerate swiftly in the second quarter, reflecting a successful, if incomplete, vaccination programme, the resilience of the manufacturing sector and continued support from government and central bank policies. The OECD was the latest agency to raise forecasts and whilst there are differences between commentators on the speed of change, the consensus expectation for an accelerating recovery is entrenched. The emerging data support the optimism, but the strength of the common view is such that any disappointment would leave valuations vulnerable to a correction.

In the **UK**, the Budget extended existing economic support programmes with an additional spend of £59bn, equivalent to about 2.8% of GDP. The focus was on protecting consumer incomes by extending the furlough scheme, uplifting universal credit and by providing additional support to the self-employed. Government borrowings this year will be in line with expectations at about £370bn, but will be higher than previous expectations next year, at c. £230bn. Tax increases are in the pipeline, but not immediately, held back to give the recovery time to morph into an established period of growth. Reflecting the lock-down, activity in January declined by -2.9%, an outcome actually appreciably better than expectations which were clustered around a fall of about -4%. Manufacturing proved to be resilient, but there was too a boost from government spending on the vaccination programme. Trade volumes were weak, reflecting both pandemic and Brexit effects; overall export volumes were down -17.6%, imports were -22% lower. Trade with the EU contracted even more severely, the volume of goods leaving the UK for Europe was -42% lower. The Bank of England described economic conditions as 'broadly stable' but signalled that it would provide updated forecasts and policy guidance following its meeting in early May. There were no changes to interest rates and the total value of the quantitative easing programme was left unchanged, although the monthly tranches were reduced to extend the life of the programme overall. Inflation fell to 0.4% from 0.7%, once again confounding forecasts which had anticipated a faster pace of price gain. The difference was due substantially to clothing, where price rises in pre-lockdown 2020 were not repeated this year. Higher energy prices will push the CPI higher in April, but comparisons will remain unpredictable over the next few months. Unemployment fell to 5.0% from 5.1% but due mainly to leavers from the labour pool rather than jobs growth. Nevertheless, with the economic backcloth improving, the Bank of England's forecast of a 7%+ jobless rate looks too high. That said, there are still 5m on the furlough scheme and the worry must be that many of them struggle to re-establish themselves in the workplace.

In the **US**, Mr Biden gained approval for his spending proposals despite opposition from all the Senate Republicans. The programme has a total value of \$1.9trn and, amongst a range of support initiatives, includes a \$1,400 cash payment for 287m eligible recipients, at a cost of \$402bn. The jobless total continued to improve, falling to 6.2%, as work in the hospitality sectors began to open-up again. Despite the improvement there are still 10m out of work. The combination of the latest growth initiative, low interest rates and a rapid vaccination programme pushed economic growth estimates for 2021 sharply higher, from a sub 5% consensus in December to 6.5% now. In the face of the sharply higher forecasts for growth for both this year and next the Federal Reserve promised that it would remain 'resolutely passive', adjusting its supportive policies only when the recovery was demonstrably complete, a situation to be reflected not in forecasts, but rather in lower unemployment and in an inflation rate over 2%. Although investment markets have pushed bond yields higher, the 'FED' is signalling no increase in interest rates until 2023. As the month came to a close, so attention began to shift to the second phase of Mr Biden's recovery programme: 'Build back better'. This is a similarly sized project with a potential value of about \$2.25trn but is aimed not at protecting consumers but instead at improving the nation's physical infrastructure. Spending will be spread over more than a decade and so will boost growth not in 2021 but in the years to come. It will be paid for by tax increases, with higher corporate tax rates already identified. Increases in tax rates for high income individuals are also likely but these will come later, when the recovery is more established, and these latest proposals are on the statute books.

In **Europe**, a relatively slow vaccination programme and the incidence of new variants of the virus pushed infection rates higher and triggered fresh lockdowns. There were increasing concerns that the new outbreaks would postpone the growth expected in the second quarter and, if sustained, could put at risk the holiday season. Tourism accounts for 9% of European GDP. The ECB promised an accelerated pace of quantitative easing but little else, in contrast to the pro-active policies in the US and even the UK. The lack of action, despite disappointing growth rates and inflation far below target, suggests continued strong policy differences in the organisation.

In **Japan**, the most recent business surveys showed that manufacturing output was now comfortably above pre-pandemic levels. The nationwide vaccination programme began in February with the objective of reaching 95% of the population before the end of the year. In **China**, an official growth forecast of 'over 6%' was below expectations of 8%+ and was taken as an indication that the authorities expect to begin to normalise monetary policy away from the current easy stance in the period ahead. The central government's debt to GDP ratio is 98%, with more debt at the local level.

In the **oil** sector the 'OPEC +' consortium agreed to extend for another month its limits on overall supply. With demand accelerating, the effect will be a tight market and a draw-down of stocks for as long as the cap on supply can be maintained. One challenge will come from the US, where the rig count – a reflection of exploration activity – is rising again, attracted by the higher and more stable prices of recent months.

## Summary

Fixed interest markets are expected to remain under pressure from rising long term interest rates while the likely increase in inflation rates over the balance of this year will be another test to sentiment. In contrast the same phenomenon of higher borrowing costs is a factor supporting equity valuations as higher rates are seen to reflect recovery and improved long term economic prospects. We expect these trends to continue in the period ahead, supporting a strategy biased towards real assets.



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Mansfield Traquair Centre, 15 Mansfield Place,  
Edinburgh EH3 6BB

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## Finance & General Purposes Committee

### Terms of Reference

Reviewed April 2021

Minute number F1562 refers

Date of next review: April 2022

1. Membership of the Finance & General Purposes Committee shall be determined each year at the Annual meeting of the Council at which time the Chairman for the year will be elected. Membership of the Committee includes the Chairmen of the Grounds Committee, Public Halls Committee and Town Development Committee.
2. At the first meeting of the Committee following the Annual Meeting of the Council a Deputy Chairman shall be elected.
3. The Committee will generally meet on a monthly cycle except during August with all meeting dates being confirmed by the Annual Meeting of the Council.
4. The minutes of the Committee are to be reported to and received by the Council at each meeting of Council.
5. The principle purpose of the Committee is to manage the finances of the Council and recommend a budget and proposed Precept to Council annually.
6. The Committee shall also:
  - consider and approve financial recommendations received from other committees;
  - consider and approve the recommended annual staff budget from the Staff Panel;
  - undertake overall management of all the Council's finances and banking operations;
  - make recommendations to Council where appropriate in respect of its policies;
  - report to Council all expenditure approved that is not included within the annual budget estimates;

- undertake maintenance responsibility for the War Memorial, Mosaic in Dragon Street and all civic regalia;
  - consider and report on any matter not specifically referred to or included within any other committee's terms of reference;
  - approve emergency expenditure authorised by the Town Clerk under delegated authority.
7. To produce a Policy Strategy to be reviewed annually by the Committee.
  8. To consider quotations, estimates or tenders for all capital projects to be undertaken on any of the Council's grounds or halls submitting recommendations for approval to Council.



## Contract Standing Orders

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These CSOs were adopted by the Council at its Meeting held on 18<sup>th</sup> April 2019

Commented [KM1]: To be updated

## Contract Standing Orders

### CSO1 General

#### 1.1 Definitions

"Contract" means (i) any agreement for the supply of goods, services, or the execution of works to or for the Council including the use of consultants; (ii) any Framework Agreement; or (iii) any agreement where no payment is made by the Council but which is of financial value to the economic operator but does not include (without exception) (iv) an employment contract; or (v) a Grant Agreement;

"Contracts Finder" means a web-based portal provided for the purposes of the UK Regulations by or on behalf of the Cabinet Office;

"Council" means Petersfield Town Council;

"Economic Operator" means the party or potential party to a Contract;

"Proper Officer" means the Town Clerk or other such employee as appointed by the Council;

"Thresholds" means the thresholds for public advertisement of goods, works and services contracts as provided for in the UK Regulations and advised by the Government.

"UK e-notification service" is defined in the UK Regulations;

"UK Regulations" means the Public Contract Regulations 2015 as amended from time to time

**Commented [KM2]:** The PCR has been updated by the Public Procurement (Amendment etc.) (EU Exit) Regulations 2020 – to keep the document simpler I would suggest we simply reference to the PCR as amended.

1.2 These Contract Standing Orders ("CSOs") are made pursuant to the Local Government Act 1972, section 135 and shall come into force on 1<sup>st</sup> January 2018 but nothing in these CSOs shall prejudice the validity of any actions taken before that date under any previous CSOs.

**Commented [KM3]:** To be updated

1.3 Subject to CSO1.4 every contract made by or on behalf of the Council shall comply with:

1.3.1 these CSOs;

1.3.2 the Council's Financial Regulations;

1.3.3 all relevant statutory provisions including, in particular, Local Government Act 1988 Part II, Local Government Acts 1999 and 2000 ~~and the Public Contracts Regulations 2015;~~

1.3.4 ~~European Union treaties and European Council directives~~ the UK Regulations;

**Commented [KM4]:** I have separated this out below and added a separate definition above to encompass the amendments recently made

1.3.5 the rules on ~~State Aid~~ Subsidy Control;

1.3.6 any direction by the Council or Committee having appropriate delegated authority.

1.4 These CSOs shall not apply or may be varied:

1.4.1 as resolved by the Council or appropriate Committee;

1.4.2 where statute or subordinate legislation prescribes otherwise.

1.5 The estimated value of a contract shall be the total value of the contract, net of VAT. This is the total consideration estimated to be payable over the full term of the Contract by the Council to include any option to extend.



- 1.6 The estimated value of a Framework Agreement is the total value of all the Contracts which could be entered into by the Council and all other contracting authorities, as applicable. Where the Council has a requirement for a single contract comprising services, supplies or works in combination, the rules to be applied are those which apply to the largest element by consideration.
- 1.7 Purchases of the same or similar goods or services must be aggregated wherever practicable. Contracts must not be artificially separated so as to circumvent the application of any part of CSOs, ~~the EU Public Procurement Directives~~ or UK Regulations.
- 1.8 Where the Contract period exceeds four years or is for an indefinite or unknown period, the value shall be calculated on the basis that the Contract shall be for a period of four years.
- ~~1.9 A decision whether to employ electronic or paper based methods of seeking expressions of interest, inviting tenders and/or receiving tenders shall be taken before expressions of interest are sought and the method chosen shall take into account of the class of potential economic operators and economic operators. Those decisions shall be advertised to potential economic operators and economic operators.~~

**Commented [KM5]:** As all tenders need to be electronic I would suggest this is removed as presumably you do not need to make this decision any longer.

## **CSO2 Authority to Enter into Contracts**

- 2.1 The Proper Officer shall have power to accept tenders (where required) and to enter into contracts on behalf of the Council to a value not exceeding £5,000.
- 2.2 In other cases the Council or the relevant committee shall have power to accept tenders and to authorise the conclusion of contracts.
- 2.3 The authority to accept tenders and/or enter into contracts shall be documented by the Proper Officer. The report seeking authority and the decisions shall include: a Council summary, recommendations, reasons for recommendations, a list of background papers (if any), the outcomes of consultations, statutory background, relevant policy background, other courses of action considered but rejected (if appropriate), staffing consequences, financial consequences, and how the proposal will help to reduce crime and disorder and promote race relations. Decisions taken under delegated authority shall be recorded by the Proper Officer in the database of delegated decisions.

## **CSO3 Framework Agreements and Suitability of Economic Operators**

- 3.1 A Framework Agreement is an agreement between one or more contracting authorities (bodies governed by public law) and one or more economic operators, the purpose of which is to establish the terms governing contracts to be awarded during a given period, in particular with regard to price and, where appropriate, the quantity envisaged. Framework Agreements may be established by the Council, or by other public bodies, or public sector buying consortia, as arrangements through which the Council, along with other public bodies, may make specific purchases.
- 3.2 Where appropriate a Framework Agreement that has been approved as suitable by the Council or an appropriate Committee should be used for the making of the proposed purchase. A suitable Framework Agreement shall be appropriate for the specific requirement and procured in compliance with the UK Regulations, and the terms and conditions applicable shall meet the minimum requirements of the Council.
- 3.3 Provisions contained in the UK Regulations which govern Framework Agreements must be complied with when concluding a Framework Agreement or awarding a contract based on a Framework Agreement.

- 3.4 In all cases where a Contract is awarded under these CSOs, an economic operator can only be appointed who, as a minimum:
- a) meets the Council's insurance requirements for the Contract (in respect of public liability, product, professional indemnity and/or employer's liability as appropriate, based on an assessment of risk for the Contract); and
  - b) is registered for tax and holds a valid certificate ( where appropriate).

#### CSO4 Publication of Notices

- 4.1 In accordance with either these CSOs or UK Regulations, in all cases a public notice will be required. The notice shall be placed on the Council's web site and on Contracts Finder.
- 4.2 The notice shall additionally be placed in at least one local newspaper, one trade journal and/or approved website stating the nature and purposes of the Contract, inviting tenders and stating the last day when tenders shall be accepted.
- 4.3 Where the value of the Contract is £25,000 or greater the information regarding the Contract award is required to be placed on Contracts Finder.
- 4.4 Where the value of the Contract exceeds the relevant ~~EU~~ Threshold, the Contract notice and Contract award notice shall also be placed in the ~~OJEU~~ UK e-notification service in accordance with the UK Regulations.

**Commented [KM6]:** This is currently the Find a Tender service but I understand may not always be this so this allows some flexibility

#### CSO5 Contracts of £50,000 or Less

- 5.1 Where the estimated value of the Contract, calculated in accordance with CSO1, is less than £50,000 and there is a suitable Framework Agreement approved by the Council or appropriate committee under CSO3, that Framework Agreement shall be used.
- 5.2 Where no suitable Framework Agreement is available, and the estimated value of the Contract, calculated in accordance with CSO1, is less than £500, then one written quotation should be obtained.
- 5.3 Where no suitable Framework Agreement is available, and the estimated value of the Contract, calculated in accordance with CSO1, is £500.01 or greater and less than £50,000 three written quotations should be obtained against the same written request for quotation should be obtained.
- 5.4 In the selection of the economic operator, the need to seek best value for money and be able to demonstrate that they have achieved this should be borne in mind.
- 5.5 The requirement for written quotations in CSO4.1 or 4.2 shall not apply where the services comprise:
- 5.5.1 seeking the advice of counsel;
  - 5.5.2 the services of counsel byway of representation;
  - 5.5.3 the services of an expert witness;
  - 5.5.4 the engagement of temporary or locum staff but the Proper Officer shall obtain quotations wherever possible.

- 5.6 Contracts having a value of £50,000 or less shall be evidenced in writing which may be the Council's Purchase Order form.

#### CSO6 Requirement for Tenders with a Value above £50,000 but below ~~EU~~ Threshold

- 6.1 Where the estimated value of the Contract, calculated in accordance with CSO1, is £50,000 or greater but less than the relevant ~~EU~~ Threshold, and there is a suitable Framework Agreement approved by the Council or appropriate committee, under CSO3, that Framework Agreement shall be used.
- 6.2 Where no suitable Framework Agreement is available, tenders shall be invited using a procedure comparable/similar to the open procedure under the ~~Public Contract-UK~~ Regulations.
- 6.3 The procedure requires the publication of a notice in accordance with CSO4. The public notice shall specify (i) a time period within which interested parties may express an interest in tendering and (ii) the method by which such interest shall be expressed. At the end of this period, an invitation to tender shall be sent to all parties who have expressed an interest, specifying a reasonable period for tenders to be returned.
- 6.4 In all cases, every invitation to tender shall include the following:

- A statement that the tendering process will be conducted within the Council's corporate {electronic} tendering system;
- {Full instructions on how to submit their tender to this system};
- Advice that tenders, once received in the system, will be anonymous until the time specified for their opening;
- Advice as to the deadline for submission of tenders to this system.

Commented [KM7]: Is this factually correct?

Commented [KM8]: If the above is correct then I think the square brackets can be removed as I assume these instructions are included each time.

- 6.5 The invitation to tender shall state:

- the evaluation criteria (including sub-criteria and sub-sub-criteria (where used));
- weightings and scoring criteria that will be applied in the award of the Contract.

- 6.6 These criteria must be capable of objective assessment, include price and any other relevant factors, and be weighted by relative importance. The invitation to tender shall also include the terms and conditions that will apply to the Contract.

#### CSO7 Tendering Procedures for Contracts above ~~EU~~ Thresholds

- 7.1 The ~~EU Public Procurement Directives~~ UK Regulations sets the financial threshold above which prescribed tendering procedures must be followed. The ~~EU~~ Thresholds are reviewed every two years.
- 7.2 Where the estimated value of the Contract is above the relevant ~~EU~~ Threshold, the procedures set out in the ~~EU Public Procurement Directives-UK Regulations~~ must be followed. In most cases, the open procedure, restricted procedure or competitive procedure with negotiation will be used, but in certain specialist cases, the negotiated procedure without prior publication, competitive dialogue procedure or innovation partnership procedure shall apply.



## **~~CS08~~ Form of Invitation to Tender and Submission of Tender**

~~8.2~~ The invitations to tender shall state that no tender will be considered unless contained in a plain sealed envelope and endorsed 'Tender' followed by the subject to which it relates. Every such envelope shall bear no name or mark indicating the sender. In cases where in accordance with CS01.5 it has been decided that electronic means of communication may or shall be used, tender forms may be accepted by email or other form of electronic communication provided all appropriate safeguards ensuring probity and anonymity have been put into place and have been complied with by the economic operator.

~~8.3~~ Every tender shall be addressed to the Proper Officer of the Council and the tender shall remain in the custody of the Proper Officer until the time appointed for its opening.

**Commented [KM9]:** I think this whole section can be removed on the assumption that your tenders are all run through an electronic system as there will not be any need to include detail of who it should be addressed to etc.

## **~~CS09~~CS08 Opening of Tenders**

~~98.1~~ All tenders for a contract shall be opened at the same time and in the presence of the following persons:

~~98.1.1~~ in respect of tenders invited by the Proper Officer in accordance with CS02.1 above, the Proper or such officer as he or she shall have designated for the purpose;

~~9.1.2~~ in respect of tenders in accordance with CS02.2 above, the Chairman or other member of the appropriate committee together with the Proper Officer or such officer as he or she shall have designated for the purpose.

~~98.2~~ The Proper Officer shall prepare and maintain a register of tenders received and shall record in that register the name of the economic operator and the total amount of the tender.

~~9.8.3~~ All persons required by CS011.1 above to be present at the opening of tenders shall immediately thereafter sign against the relevant particulars in the register of such tenders having been opened by them or in their presence and shall initial each of the tender documents.

## **~~CS040~~CS09 Evaluation of Tenders and Award of Contracts**

~~409.1~~ The Proper Officer shall ensure that the tenders received are evaluated in accordance with the evaluation criteria that have been adopted for the Contract, and stated in the Invitation to Tender. These criteria must be capable of objective assessment, include price and other relevant factors, and be weighted by relative importance.

~~409.2~~ The Proper Officer shall produce a written report evaluating each tender received against the evaluation criteria. The report shall identify the tenderer who has submitted the most economically advantageous tender i.e. the tender that achieves the highest score in the evaluation, and recommend the award of the Contract to that tenderer. This report shall be submitted to the person authorised to award the Contract under CSO 2.

~~409.3~~ Where the value of a Contract is above the relevant ~~EU~~ Threshold, the Contract shall be awarded in accordance with the UK Regulations and in particular the requirements relating to a "standstill" period prior to the Contract being entered into.

~~409.4~~ All Contracts, including an arrangement subject to a purchase order, must be made in writing under English Law, and must clearly and carefully specify the supplies, services or works to be provided, the agreed programme for delivery and the price and terms for payment together with all other terms and conditions.

~~409.5~~ Subject to CSO~~409.5~~ and CSO~~409.6~~ every Contract exceeding £50,000 in value not required or intended to be made under seal shall be signed on behalf of the Council by two officers of the Council being the Proper Officer and the Finance Officer or other office as nominated and approved by Council.

~~409.6~~ Every Contract which is a lease finance agreement shall be signed by both the Proper Officer and the Finance Officer.

~~409.7~~ Every Contract required or intended to be made under seal shall be sealed on behalf of the Council by the Proper Officer in the presence of a member of the Council.

#### **CSO~~104~~ Waiver of Contract Standing Orders and Modifications of Contracts**

~~4410.1~~ Any of the requirements of these CSOs may be waived in an individual case, by the person authorised as follows:

11.1.1 Where the estimated value of the Contract is less than £50,000, the Manager within whose area of responsibility the Contract falls;

11.1.2 Where the estimated value of the Contract is £50,000 or greater but less than £100,000, the Town Clerk;

11.1.3 Where the estimated value of the Contract is £100,000 or greater, the Council or an appropriate committee with delegated responsibility for the relevant service area.

~~4410.2~~ A request for the issue of a waiver must be made in writing to the person authorised under ~~CSO4~~**CSO10.1**, with full reasons as to why the waiver is required, and evidence that the issue of a waiver will not prevent best value from being obtained. The decision in response to the request must also be in writing. No action shall be taken to enter into the Contract until such request has been submitted and the decision made.

~~4410.3~~ The Council is subject to legal requirements to ensure fair competition for Contracts of a value exceeding the ~~EU~~ Thresholds, and subject to obligations under the ~~EU-Treaty~~**UK Regulations** to ensure that all Contracts (regardless of value) are awarded having regard to the need to avoid any action that is discriminatory, improper or which distorts competition.

~~4410.4~~ It is understood that a waiver may be utilised where it can be demonstrated that the ability to act quickly to engage a single supplier would make economic sense and fit with service requirements, in circumstances where there is no more effective way to secure the capacity.

~~4410.5~~ Any proposed modifications to existing contracts which have not been provided for in the initial procurement documents in clear, precise and unequivocal review clauses shall be approved by the Town Clerk where the value of the modification is less than £5,000 and by the relevant committee with delegated responsibility for the relevant service area where the value of the modification is £5,000 or greater prior to agreement of such modification.

## APPENDIX 1

The Public Works Contracts Regulations 2015 or the most recently approved set of regulations in force.





## FINANCIAL REGULATIONS

Review date: March 2021  
Minute number F1503 refers  
Next review date: March 2022

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These Financial Regulations were adopted by the Council at its Meeting held on [insert date]

## 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 read in conjunction with the council's standing orders and any separate 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;
  - 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 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.
- 1.7 The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council. The Town Clerk has been appointed as RFO and these regulations will apply accordingly.
- 1.8 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;
  - ensures the accounting records of the council are maintained up to date and 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.

- 1.9 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, any 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.
- 1.10 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 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.
- 1.11 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;
  - 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.
- 1.12 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 power of well-being; and
  - addressing recommendations in any report from the internal or external auditors,
- shall be a matter for the full Council only.
- 1.13 In addition the Council must:
- determine and keep under regular review the bank mandate
  - approve any grant or a single commitment;
  - 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.



1.14 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 and then in force unless otherwise specified.

1.15 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) which is published jointly by National Association of Local Councils (NALC) and Society of Local Council Clerks (SLCC) from time to time.

## **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, the Chairman of the Finance and General Purposes Committee shall verify bank reconciliations for all accounts produced by the Finance Officer. 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 Finance & General Purposes Committee.

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 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 the Council in writing, or in person, on a regular basis with a minimum of two written reports during each financial year, one of them coming at the end of the financial year;
- to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships, and
- have 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;
  - 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 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.

### 3. **ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING**

- 3.1 Each committee shall review in September each year its proposed revenue and capital receipts and payments for the forthcoming financial year. In addition, each Committee may consider potential proposed income and expenditure for an additional two financial years, if desired.
- 3.2 The Finance Officer shall during October each year use the information provided by each committee, along with officer forecasts for other routine expenditure and asset maintenance requirements to produce a detailed draft budget estimate for the following financial year.
- 3.3 A Finance Working Party, comprising the Town Mayor, Chairman of the Finance & General Purposes Committee, Chairman of the Grounds Committee, Chairman of the Public Halls Committee, Chairman of the Town Development Committee plus the Town Clerk & RFO shall meet each year, by no later than the end of November to review the detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year and produce a recommended budget and precept requirement for consideration by the Finance & General Purposes Committee.
- 3.4 The Finance & General Purposes Committee shall consider the recommendations from the Finance Working Party by no later than its December meeting each year and produce a recommended budget that Council shall consider. The annual budget proposals in relation to the council's three year forecast of revenue and capital receipts and payments shall include recommendations for the use of reserves and sources of funding and update the forecast accordingly.
- 3.5 The Council shall approve 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.

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

#### **4 BUDGETARY CONTROL AND AUTHORITY TO SPEND**

- 4.1 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 terms of reference for each committee. Contracts may not be disaggregated to avoid controls imposed by these regulations.
- 4.2 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 the Finance & General Purposes Committee. During the budget year and with the approval of council 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').
- 4.3 Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.
- 4.4 The salary budgets are to be reviewed at least annually in September or October for the following financial year by the Staff Panel and such review shall be evidenced by a hard copy schedule signed by the Town Clerk & RFO and the Chairman of the Finance & General Purposes Committee and/or the minutes of the Staff Panel meeting.
- 4.5 In cases of risk to the delivery of council services and protection of the Council's assets, the Town Clerk may authorise revenue expenditure on behalf of the council which in the Town 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 £2,000. The Town Clerk shall report such action to the relevant Chairman as soon as possible and to the Finance & General Purposes Committee as soon as practicable thereafter. In the event that the emergency expenditure required is in excess of £2,000, this may be approved by the Town Clerk with the approval of the Town Mayor, Chairman of Finance & General Purposes Committee and Chairman of the relevant committee.
- 4.6 Authority is delegated to the Town Clerk and RFO to authorise and commit expenditure on matters conducive to the smooth running of the Council's services. This includes utility and fuel costs, stationery, cleaning materials, planned maintenance of facilities, staff training/development, legal advice, regular functions/services and statutory payments but is not intended to be exhaustive.
- 4.7 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 or the requisite borrowing approval has been obtained.
- 4.8 All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.



- 4.9 The RFO shall regularly provide the Finance & General Purposes Committee with a statement of receipts and payments to date under each heading 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 ideally to every meeting of the committee and shall show explanations of material variances from the budget.
- 4.10 Changes in earmarked reserves shall be approved by Council as part of the budgetary control process.

## **5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS**

- 5.1 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. The council may seek credit references in respect of members or employees who act as signatories.
- 5.2 The RFO shall approve a prepared schedule of payments requiring approval, forming part of the Agenda for the Council Meeting and present the schedule to Council. The Council shall review the schedule for compliance and, approve the payments by a resolution of the Council. The schedule shall be disclosed as an attachment to the minutes of the meeting at which payment was approved. 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.
- 5.3 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.
- 5.4 The Finance Officer 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 within the terms specified on the account or contract.
- 5.5 The Clerk and RFO shall have delegated authority to authorise the payment of items 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 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 Council.
  - (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 Council;
  - (c) Fund transfers within the councils banking arrangements, provided that a list of such payments shall be submitted to the next appropriate meeting of Council.

- (d) Payments for work that has been completed to the full satisfaction of the officer managing the project in accordance with any terms and conditions that may apply for the relevant account or contract.
- 5.6 For each financial year the Finance Officer 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, regular maintenance contracts and other similar payments provided also that a list of all such payments, when made shall be submitted to the next appropriate meeting of Council on the schedule of payments.
- 5.7 In respect of grants a Grants Panel comprising three councillors is appointed by Council at its Annual Meeting. It shall consider and recommend approval of community grant applications to Council within any limits set by Council and in accordance with any Policy statement approved by Council. All grants provided to Perennial Clients are to be considered and approved as part of the Council's budget setting process. Any client to be added to or removed from the Perennial Client list must be approved by resolution of Council following a recommendation from the Finance & General Purposes Committee.
- 5.8 In respect of Capital Grants that may be approved by the Council as part of its budget setting process, all applications are to be considered by the Finance & General Purposes Committee annually in October. The grant shall not be payable until at least 1<sup>st</sup> March of the following year and all successful applicants will need to provide evidence of expenditure prior to the grant payment being approved. This evidence can be by way of receipted invoice, approved contract, order of goods or some other form that is satisfactory to the Town Clerk.
- 5.9 Members are bound by the Code of Conduct as adopted by the Council and shall not be present in the room when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary interest, unless a dispensation has been granted.
- 5.10 The council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.
- 5.11 Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by a member.

## **6 INSTRUCTIONS FOR THE MAKING OF PAYMENTS**

- 6.1 The council will make safe and efficient arrangements for making of its payments.
- 6.2 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.
- 6.3 All payments shall be effected by cheque or other instructions to the Council's bankers, or otherwise, in accordance with a resolution of Council or duly delegated Committee.

- 6.4 Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to Council shall be signed by two members of council and countersigned by the Clerk or (in the Clerk's absence) the Finance Officer. If a member who is also a bank signatory has declared a disclosable pecuniary interest in the matter in respect of which the payment is being, alternative councillors shall be required to sign the cheque for that payment.
- 6.5 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.
- 6.6 If thought appropriate by the council, payment for utility supplies (energy, telephone and water), any National Non-Domestic Rates and other regular on-going contracts may be made by variable Direct Debit provided that the instructions are signed by two members plus the Town Clerk or Finance Officer and any payments are reported to Council 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.
- 6.7 If thought appropriate by the council, payment for certain items may be made by Banker's Standing Order provided that the instructions are signed, or otherwise evidenced by two members plus the Town Clerk or Finance Officer and any payments are reported to Council as made. The approval of the use of a Bankers Standing Order shall be renewed by resolution of the council at least every two years.
- 6.8 The normal method of making payments will be by electronic bank payments provided that the instructions for each payment are signed, or otherwise evidenced, by two members plus the Town Clerk or Finance Officer and any payments are reported to Council as made. Should it become necessary to make any payment by cheque then these will be actioned monthly. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 6.9 The process to be followed for the making of electronic bank payments is:
- The payments to be made will be processed through internet banking with a future payment date of at least a week, and preferably 10 days;
  - This list will be printed out from internet banking and placed with the invoices or 'orders for payment' or similar paperwork to support the payment;
  - This list will be examined by 2 councillors prior to the date when internet banking is scheduled to make the payments;
  - The 2 councillors will sign the internet banking schedule to confirm they have examined the payments and are satisfied that the payments can and should be made;
  - In the event that councillors are not content that any of the payments should be made, there is still time for them to be removed from internet banking before the scheduled due date.
- 6.10 Payment of staff salaries is to be made by internet banking transfer with a 'schedule' or 'order for payment' being signed by two members plus the Town Clerk or Finance Officer. All internet banking transfers are to be entered into the computer system in the presence of the Chairman of the Finance & General Purposes



Committee or the Town Mayor. If neither of these members are available for any reason an alternative councillor must be present to confirm the payments.

- 6.11 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 unless by resolution of the Council or a duly delegated committee.
- 6.11 Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question.
- 6.12 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.
- 6.13 Where internet banking arrangements are made with any bank, the Town Clerk and RFO shall be appointed as the Service Administrator. Arrangements shall also be made to ensure that a councillor is involved in authorising payments before they are made.
- 6.14 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.
- 6.15 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 the change signed by two of the Town Clerk & RFO, Chairman of the Finance & General Purposes Committee and the Town Mayor. A programme of regular checks of standing data with suppliers will be followed.
- 6.16 The Finance Officer may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the Finance Officer with a claim for reimbursement.
  - a) The RFO shall maintain as petty cash a float of £315 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.
  - b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
  - c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to council under 5.2 above.

## **7 PAYMENT OF SALARIES**

- 7.1 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 the Finance & General Purposes Committee.

- 7.2 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 may 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 council meeting, as set out in these regulations above. All payments are to be made in accordance with regulation 6.9 above and be duly authorised as specified in that regulation.
- 7.3 No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the relevant committee with the exception of contractual spinal column point pay increases.
- 7.4 Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record. This confidential record is not open to inspection or review (under the Freedom of Information Act or otherwise) other than:
- a) by any councillor who can demonstrate a need to know;
  - b) by the internal auditor;
  - c) by the external auditor;
  - d) by any person authorised under Audit Commission Act 1998.
- 7.5 The total of such payments in each calendar month shall be reported with all other payments as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.

## **8 LOANS AND INVESTMENTS**

- 8.1 All borrowings shall be effected 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.
- 8.2 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.
- 8.3 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.
- 8.4 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.
- 8.5 All investments of money under the control of the Council shall be in the name of the Council.
- 8.6 All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

- 8.7 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).

## **9 INCOME**

- 9.1 The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 9.2 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.
- 9.3 The Council will review all fees and charges at least annually, following a report of the Clerk.
- 9.4 Any sums found to be irrecoverable and any bad debts shall be reported to the Council and shall be written off in the financial year.
- 9.5 All sums received on behalf of the Council shall be banked intact as directed by the Finance Officer. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the Finance Officer considers necessary.
- 9.6 The origin of each receipt shall be entered on the paying-in slip.
- 9.7 Personal cheques shall not be cashed out of money held on behalf of the council.
- 9.8 The Finance Officer shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made quarterly.
- 9.9 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.

## **10 ORDERS FOR WORK, GOODS AND SERVICES**

- 10.1 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.
- 10.2 Order books shall be controlled by the RFO.
- 10.3 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 minimus provisions in Regulation 11 (i) below.

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

10.5 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.

## 11 CONTRACTS

11.1 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 solicitors, accountants, surveyors and planning consultants;
  - (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 and Vice Chairman of Council);
  - (vi) for goods or materials proposed to be purchased which are proprietary articles and/or are only sold at a fixed price.
- (b) Where it is intended to enter into a contract exceeding £50,000 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 shall invite tenders from at least four firms having previously advertised the nature and purpose of the proposed contract in accordance with the Contract Standing Orders.
- (c) 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.
- (d) 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 who will normally be the Chairman or member of the relevant Committee.

- (g) If less than three tenders are received for contracts above £50,000 or if all the tenders are identical the council may make such arrangements as it thinks fit for procuring the goods or materials or executing the works.
- (h) All tenders received and opened are to be assessed and analysed before being reported to the next meeting of Council or the appropriate Committee.
- (i) Any invitation to tender issued under this regulation shall contain a statement to the effect of Standing Order 21, and shall refer to the terms of the Bribery Act 2010.
- (j) When it is to enter into a contract less than £50,000 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 £5,000 and above £2,000 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10 (3) above shall apply.
- (k) The council shall not be obliged to accept the lowest of any tender, quote or estimate.
- (l) 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.
- (m) The terms of the UK Public Contracts Regulations including thresholds shall be followed, as amended from time to time.

## **12. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS**

- 12.1 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).
- 12.2 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 by 5% or more a report shall be submitted to the council.
- 12.3 Any variation to a contract or addition to or omission from a contract must be approved by the Council and confirmed by the Clerk to the contractor in writing, the Council being informed where the final cost is likely to exceed the financial provision.

## **13 STORES AND EQUIPMENT**

- 13.1 The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.
- 13.2 Delivery Notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.

- 13.3 Stocks shall be kept at the minimum levels consistent with operational requirements.
- 13.4 The RFO shall be responsible for periodic checks of stocks and stores at least annually.

#### **14 ASSETS, PROPERTIES AND ESTATES**

- 14.1 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.
  - 14.2 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.
  - 14.3 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).
  - 14.4 No real property (interests in land) shall be purchased or acquired without the authority of the 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).
  - 14.5 Subject only to the limit set in Reg 14.2 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
  - 14.6 The Finance Officer 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 and valued at least once during the term of the Council.
- #### **15 INSURANCE**
- 15.1 Following the annual risk assessment (per Financial Regulation 17), the Town Clerk shall effect all insurances and negotiate all claims on the council's insurers.
  - 15.2 The Town Clerk shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.

15.3 The Town Clerk 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.

15.4 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.

## **16 CHARITIES**

16.1 Where the council is sole managing trustee of a charitable body the Clerk and RFO shall ensure that separate financial records are made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The Town Clerk shall arrange for any Audit or Independent Examination as may be required by Charity Law or any Governing Document.

## **17 TOWN MAYOR'S CHARITY ACCOUNT**

17.1 During the Town Mayor's period of office, he/she may raise funds for charities or causes that are for the benefit of people locally or nationally/internationally.

17.2 The Town Mayor is responsible for the choice of beneficiaries as well as the activities that are undertaken to raise and/or distribute the funds.

17.3 The Town Mayor may use the budget allowance provided each year to cover the costs incurred in undertaking the role of Town Mayor to defray the expenses incurred during fundraising activities should he/she so desire.

17.4 All cheques or orders for payment raised from the account are to be authorised by the Town Mayor and signed by two councillors in accordance with the bank mandate.

17.5 Whilst the Town Mayor remains responsible for the activities raising funds, the control of all invoices, payments and associated documentation rests with the Finance Officer who will operate control systems in line with those used for regular council expenditure and maintain appropriate financial records for audit purposes.

17.6 The balance of the Town Mayor's Charity Account should be reported regularly by the Responsible Finance Officer to the Finance & General Purposes Committee.

17.7 Bank reconciliations are to be presented by the Finance Officer to the Finance & General Purposes Committee with the regular bank accounts on a monthly basis.

## **18 RISK MANAGEMENT**

18.1 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.

- 18.2 When considering any new activity, the Clerk or appropriate Officer shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the Council.

**19 SUSPENSION AND REVISION OF FINANCIAL REGULATIONS**

- 19.1 It shall be the duty of the council to review the Financial Regulations of the council on a regular basis. 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.
- 19.2 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.

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## VIREMENT POLICY

Approved by the Finance and General Purpose Committee

26<sup>th</sup> April 221

Minute number F1565 refers

To be reviewed April 2023

### 1. Background

Council annually approves the budgets for all committees for the forthcoming financial year.

Budgeting, by its very nature is not an exact science so it is inevitable that during the financial year some budget headings will have been over-estimated and some under-estimated. This policy seeks to smooth out these 'peaks and troughs' to enable the finances of the Council to operate efficiently and effectively whilst retaining the control necessary to ensure that public money is protected.

### 2. What is Virement

Virement can be defined as *'To spend more on one budget head when this is matched by a corresponding reduction on some other budget head, ie a switch of resources between budget heads. Virement must be properly authorised by the appropriate committee or by officers by delegated powers'.*

*'A flexible approach to virement can act as a powerful motivation to seek value for money and should therefore be encouraged.'*

Source: Councillors Guide to Local Government Finance  
Page 232 and 356

A practical approach to virement is therefore a useful tool in the management and administration of the Council's finances ensuring that appropriate control over expenditure is still in place whilst providing operational flexibility, when required.

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### 3. Policy For Virement

#### 3.1 UP TO £1,000 within the same Cost Codes.

By the Finance Officer in consultation with the relevant department head responsible for the cost code with authorisation from the

Responsible Financial Officer subject to the agreement of the Chairman of Finance and General Purposes committee being sought at the earliest possible opportunity (no virement between committees).

- 3.2 All members to be advised at the relevant committee of any virement made by Officers.
- 3.3 **£1,001 - £5000 within the same Cost Codes.**  
By the relevant committee making recommendation to Finance and General Purposes Committee for agreement, with advice from the Responsible Financial Officer  
(no virement between committees).
- 3.4 **£5001 – 5% of the total revenue expenditure.**  
By Finance and General Purposes Committee making recommendation to Council for agreement, with advice from the Responsible Financial Officer.
- 3.5 **Virements Between Committees**  
Requests with reasons for virement are to be made by the relevant committee by recommendation to Finance and General Purposes Committee for agreement, with advice from the Responsible Financial Officer.

## Petersfield Town Council NEW

### Bank - Cash and Investment Reconciliation as at 31 March 2021

#### Confirmed Bank & Investment Balances

##### Bank Statement Balances

31/03/2021	Lloyds Current Account	76,872.40
31/03/2021	Lloyds Savings Account	25,000.00
31/03/2021	Cambridge & Counties	1,588,950.28
31/03/2021	Public Sector Deposit Fund	64,482.43
31/03/2021	Lloyds Ticketsource	9.93
31/03/2021	Moviola Cinema Float	110.00
31/03/2021	Petty Cash Tin Float	170.00
31/03/2021	Reception Till Float	35.00
31/03/2021	Town Mayor's Charity -Current	1.00
31/03/2021	Town Mayor's Charity-Savings	389.61
31/03/2021	Lloyds Credit Card	0.00

**1,756,020.65**

##### Other Cash & Bank Balances

**0.00**

**1,756,020.65**

##### Unpresented Payments

**117.99**

**1,755,902.66**

##### Receipts not on Bank Statement

**0.00**

##### **Closing Balance**

**1,755,902.66**

##### All Cash & Bank Accounts

1	Current Bank A/c	101,812.40
2	Cambridge & Counties Bank A/c	1,588,950.28
3	Public Sector Fund A/c	64,482.43
4	Ticketsource A/c	9.93
5	Petty Cash	315.00
6	Town Mayor's Charity A/c	390.61
7	Lloyds Credit Card	-57.99
	Other Cash & Bank Balances	0.00
	<b>Total Cash &amp; Bank Balances</b>	<b>1,755,902.66</b>