

**MELBOURN PARISH COUNCIL – FINANCE AND GOOD GOVERNANCE COMMITTEE**

(District of South Cambridgeshire)

**A meeting of this Committee was held on Monday, 20 March 2023, at 7.30pm in the Austen Room, Community Hub, 30 High Street, Melbourn, SG8 6DZ**

*Members of the public are reminded that copies of reports and supporting documentation for agenda items can be obtained from the Parish Council website, <http://melbournparishcouncil.co.uk> or on request to the Clerk*

**Present:** Cllrs Kilmurray (Chair), Barley, Alexander, Clark, Hart

**Absent:**

**In attendance:** Sophie Marriage – Parish Clerk, Shelley Coulman – Financial Officer

**FG052/22 To receive nominations to elect a Chair for the Finance and Good Governance Committee**

The Vice Chair open the meeting and invited nominations for Chair of the Finance and Good Governance Committee. No nominations were forthcoming and it was noted that Cllr Campbell was not in attendance. It was agreed to highlight the need for a chair for Finance and Good Governance Committee and note the vacancy on the committee at the next Parish Council meeting.

*(Meeting was paused briefly due to an interruption from a local resident looking for a lost pet)*

**FG053/22 To receive nominations to elect a Vice Chair for the Finance and Good Governance Committee**

Cllr Kilmurray indicated that he would remain as Vice Chair and there was no call for nominations. Cllr Kilmurray agreed to Chair the meeting.

**FG054/22 To receive and approve apologies for absence**

Apologies for absence were received from Cllr Campbell. Acceptable reasons were given.

It was RESOLVED to approve the apologies from Cllr Campbell.

Proposed by Cllr Kilmurray, seconded by Cllr Clark. All in favour.

**FG055/22 To receive any Declarations of Interest and Dispensations**

***Members are reminded that they are required to ensure their Declaration is updated within 28 days of any change in circumstances.***

- a) To receive declarations of interest from councillors on items on the agenda
- b) To receive written requests for dispensations for disclosable pecuniary interests (if any)
- c) To grant any requests for dispensation as appropriate

None were received.

**FG056/22 Public Participation: (For up to 15 minutes members of the public may contribute their views and comments and questions to the Parish Council – 3 minutes per item). Written responses to questions raised will be made by the Parish Office within 14 days of the date of this meeting.**

No members of the public were in attendance.

**FG057/22 To approve the minutes of the Finance & Good Governance Committee Meeting held on 19 December 2022**

It was RESOLVED to approve the minutes of the Finance & Good Governance Committee Meeting held on 19 December 2022 as an accurate record.

Proposed by Cllr Clark, seconded by Cllr Barley. All in favour.

**FG058/22 To report back on the minutes of the Finance & Good Governance Committee Meeting held on 19 December 2022**

The clerk reported that on 16<sup>th</sup> January Full Council voted in favour of the budget that Finance and Good Governance recommended and that the investment strategy was being reviewed more regularly due to changing interest rates.

**FG059/22 To review the Timetable for Recurring Agenda items**

The timetable was noted. It was recommended that the investment strategy should be on the timetable for review every 6 months due to the current economic climate.

**FG060/22 To note quarterly VAT return/refund**

The VAT return was submitted to 31 December 2022. A refund of £32,331 has been received.

**FG061/22 To consider the Internal Auditor's mid-year report**

Signed:..... Date:.....

The report was noted. The Council had decided to move to CAPALC to carry out the internal audit. Committee noted that the report was clear and in-depth. It was noted that on the report the year should be corrected to 2022/23 not 2020/21 There were a few recommendations made which are in progress. It was noted that the positive report reflects the hard work of the Council and its officers.

**FG062/22 To evaluate the effectiveness of the system of internal controls**

It was noted that the effectiveness of the system of internal controls is normally evaluated by a working party on the Chair of the Council, Chair of F&GG, RFO and Clerk, however due to the delay in received the report and not having a Chair of F&GG in post, the clerk has drafted the document. It was noted that "lasted" should say "last".

It was RESOLVED, subject to correction "lasted" to "last", to approve the evaluation of effectiveness of the system of internal controls as accurate.

Proposed by Cllr Clark, seconded by Cllr Barley. All in favour.

**FG063/22 To receive an update on the Asset Management Reserve**

It was identified that work to a section of the church wall and work to the drains in Little Hands car park are a priority for 2023/24. A survey has been carried out on the church wall by a specialist who has identified the problem areas and recommended work. The fall on the drains in Little Hands needs correcting because the drains keep blocking and require jetting through at least twice a year. The Parish Office is awaiting the second quote for the drainage works. It was recommended that work to the car park should be carried out at the same time as the work to the drains.

**FG064/22 To review the Fixed Assets Register**

It was noted that the Assets Register has been updated, however a few items have not been included as the FO was awaiting advice from CAPALC. The FO has received advice from CAPALC and plans to add these items to the Fixed Assets register. The updated list will go to full council.

**FG065/22 Policies: To consider and review policies as per Policy Review Schedule:**

**a) To consider approving the draft Financial Regulations**

It was noted that the internal auditor highlighted that the Financial Regulations stated they were based on the 2016 NALC model. On review it was found that the Financial Regulations are the 2019 NALC model, however the date had not been changed from 2016 in the footer. The date in the footer has now be corrected to 2019.

It was RESOLVED to recommend approval of the draft Financial Regulations to Full Council.

Proposed by Cllr Hart, seconded by Cllr Barley. All in favour.

**b) To consider approving the draft Investment Strategy for 2023/24**

It was noted that the investment strategy was last reviewed in September 2022, but due to the changes with interest rates has come to back to committee after 6 months. It was noted that some of the actions from the previous strategy has not been carried out because the Parish Office was waiting for the maturity payment from one of the previous accounts. It was noted that the yield has been updated to reflect its current position.

It was RESOLVED to recommend approval of the draft Investment Strategy for 2023/24 to full council. Proposed by Cllr Clark, seconded by Cllr Hart. All in favour.

It was noted when the Investment Strategy is next reviewed that the FO will set out more detailed guidelines about where specific funds can be invested.

**c) To consider approving the draft Subject Access Request Register**

It was noted that this has been recommended by the internal auditor and it is a document for when someone requests to see what information the council holds about them.

It was RESOLVED to recommend approval of the draft Subject Access Request Register to full council.

Proposed by Cllr Barley, seconded by Cllr Clark. All in favour,

**d) To consider approving the draft Record of Processing Activities**

The document is currently being drafted. Item deferred.

**FG067/22 To note date of next meeting: Monday, 19 June 2023**

It was noted that this is the probable date of the next meeting, as the dates for the next civic year have not year been approved by council yet.

Meeting closed at 20:21

Signed:..... Date:.....

# MELBOURN PARISH COUNCIL – FINANCE AND GOOD GOVERNANCE COMMITTEE

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**Present:** Cllrs Hart (Chair), Barley, Clark, Kilmurray (Vice Chair)

**Absent:**

**In attendance:** Claire Littlewood – Parish Clerk, Gabrielle van Poortvliet – RFO

**FG034/22** To receive nominations to elect a Chair for the Finance and Good Governance Committee

The Vice Chair opened the meeting and invited nominations for Chair of the Finance and Good Governance Committee. No nominations were forthcoming and it was noted that not all members of the Committee were in attendance. Cllr Hart offered to Chair the meeting with nominations for a new permanent Chair to be invited at the next meeting on 20 March 2023.

**FG035/22** To receive nominations to elect a Vice Chair for the Finance and Good Governance Committee

Cllr Kilmurray indicated that he would remain as Vice Chair and there was no call for nominations.

**FG036/22** To receive and approve apologies for absence

Apologies were received from Cllr Campbell with acceptable reasons given.

It was RESOLVED to approve the apologies from Cllr Campbell.

Proposed by Cllr Clark, seconded by Cllr Kilmurray. All in favour.

**FG037/22** To receive any Declarations of Interest and Dispensations

***Members are reminded that they are required to ensure their Declaration is updated within 28 days of any change in circumstances.***

- a) To receive declarations of interest from councillors on items on the agenda
- b) To receive written requests for dispensations for disclosable pecuniary interests (if any)
- c) To grant any requests for dispensation as appropriate

Cllr Kilmurray noted an interest in matters relating to the Hub as a Director of the Hub Management Group. Noted that Cllr Kilmurray would not vote of any decisions related to specific items of expenditure for the Hub.

**FG038/22** **Public Participation: (For up to 15 minutes members of the public may contribute their views and comments and questions to the Parish Council – 3 minutes per item).** Written responses to questions raised will be made by the Parish Office within 14 days of the date of this meeting.

There were no members of the public in attendance.

**FG039/22** To approve the minutes of the Finance & Good Governance Committee Meeting held on 17 October 2022

It was RESOLVED to approve the minutes of the Finance and Good Governance Committee meeting held on 17 October 2022 as an accurate record.

Proposed by Cllr Barley, seconded by Cllr Kilmurray. All in favour.

**FG040/22** To report back on the minutes of the Finance & Good Governance Committee Meeting held on 17 October 2022

FG028/22 Capacity in New Road cemetery reported as being up to 100 years.

FG029/22 CAPALC has been appointed as Internal Auditor. Awaiting date for the mid-year audit.

The Chair amended the order of the agenda

**FG046/22** To consider a review of Littlehands rent

Signed:..... Dated:

Noted that a rent review is due in April 2023. The rent has remained at its current level of £26,000 since it was increased from £13,860 in 2018. Noted that improvements to the building have been carried out including new windows and external decoration.

It was RESOLVED to recommend to full Council that the annual rental for Littlehands Nursery should be increased by £1,000 (representing approximately a 4% increase).  
Proposed by Cllr Barley, seconded by Cllr Clark. All in favour.

**FG045/22 To receive an update on the Asset Management Reserve**

A report from Croyland Building Surveyors was received, including a 5 year planned maintenance programme for parish owned buildings/structures. Approved works in excess of £5,000 will be funded from the Asset Management Reserve (AMR). Noted that some of the works in the proposed maintenance programme are already budgeted for separately, smaller jobs could be undertaken by the wardens and some appear to have been generously costed. More work is required to hone the programme of maintenance works. To maintain the AMR at a level around £98,000, annual contributions to the reserve would need to be iro£35,000. Noted that significant expenditure on maintaining the church wall is likely. A full survey of the wall is required to plan future works.

**ACTIONS:**

- Croyland Building Surveyors report is to be considered by full Council. Actions to be delegated to the Maintenance Committee going forward.
- Cllrs Clark and Wilson to review the proposed maintenance schedule and costings.

**FG041/22 Budget 2023/24:** To consider a draft estimate of income and expenditure for the forthcoming financial year

Draft precept calculations were considered following a working group meeting. There was lengthy discussion of the proposed precept:

Income

- Allotments : Small increase in rents will off-set significant costs for asbestos surveys and clearance
- Cemeteries : No increase in fees – to be reviewed in September 2023
- Pitch and match fees : Fees to remain unchanged
- Interest rates have increased
- Rentals : Littlehands - proposed increase of 4%

Expenditure (including project items)

- Hub licence fee : Requested increase of £1,000 to cover costs of running the building
- Grants : Melbourn Mobile Wardens Scheme have more clients and requested an increase in the grant of £2,500 (to £7,500). A query was raised if the group are seeking funding from other sources
- Coronation event : To be costed and considered by full Council
- Village gateways : £3,500 approved by full Council.
- Drainage works at Littlehands : To be funded from precept and AMR. Further quotes requested.
- Hub : £5,000 for replacement kitchen equipment. Increased storage £6,000 consider funding from s106.

Draft budget would result in an increase to the precept of 3.32% (£4.65 per band D household)

Reserves

Based on the above, the Parish Council would have 5.7 months of reserves (not including the AMR). To be reviewed at year end to ensure levels remain adequate.

Noted that the Parish Council will continue to receive solar farm monies for community grants for 20 years from the date of the Agreement (26 January 2015). To be discussed in more detail at a future meeting.

It was RESOLVED to recommend the draft budget for 2023/24 increased by 3.3% (£4.65 per band D household) to full Council.

Proposed by Cllr Clark, seconded by Cllr Kilmurray. All in favour.

The Committee noted thanks to the RFO for her work preparing the draft budget.

**FG042/22 To review the Timetable for Recurring Agenda items**

It was suggested that:

- the agenda for the June F&GG meeting should include discussion re future grant funding.
- the December F&GG meeting should be scheduled earlier in the month.

**FG043/22 To consider the approvals list for December 2022**

The approvals list was not available. To be retrospectively approved by full Council in January. .

**FG044/22 To note quarterly VAT return/refund**

Signed:..... Dated:

The VAT return has been submitted to 30 September 2022. Refund of £14,582.96 received on 17 December 2022.

**FG047/22 To consider revised insurance cover**

Noted that cover for play equipment has been increased following The Moor play park refit and the boardwalk at Stockbridge Meadows has been added to the policy. This resulted in an increase to the premium of £293.33.

It was RESOLVED to approve payment of the sum of £293.33 in increased premium for insurance cover.

Proposed by Cllr Kilmurray, seconded by Cllr Clark. All in favour.

**FG048/22 To consider the Internal Auditor's report**

Awaiting confirmation of when the internal auditor will visit. To be deferred until report is available..

**FG049/22 To consider publication of information under the Transparency Code 2015**

Currently publishing required information at 2 Star level. Discussion regarding publishing information in non-proprietary formats. It was suggested that information could be requested from the office if required in different formats. **ACTION:** To be considered by F&GG in March 2023.

**FG050/22 Policies: To consider and review policies as per Policy Review Schedule:**

- a) To receive any updates and consider actions

There were no policies to consider.

**FG051/22 To note date of next meeting: Monday, 20 March 2023**

The date of the next meeting was noted at Monday, 20 March 2023.

The meeting closed at 21:11

Signed:..... Dated:

## Melbourn Parish Council – Finance and Good Governance Committee

### Timetable for Recurring Agenda Items

Meeting dates Jan, Mar, Jun, Sept, Dec (additional meeting in Jan if extra time needed for Precept)

Task	Purpose	PC Meeting Deadline	FGGC meeting date
Election of Chair of FGGC	Statutory		Jun
Internal audit report – year end Not in TOR	Consideration of recommendations		Jun
Annual review of Allotment Fees	For recommendation to PC prior to allotment renewals	Jul	Jun
Annual review of Pavilion hire /match fees	For recommendation to PC	n/a	Jun
Policy reviews/risk assessments – per Policy Review Schedule	Review policies delegated to FGGC		Jun
VAT return/refund	Quarterly check that VAT return/refund has been made	n/a	Jun
Future grant funding	Discuss future grant funding for when there is no longer money from the Solar farm		Jun
Review of Insurance Arrangements	Recommendation to PC	Sept	Sept
Review of Financial Risk Assessment	Recommendation to PC		Sept
Annual Review of burial fees	Recommendation to PC		Sept
Review of FGGC terms of reference		Sept	Sept
Policy reviews/risk assessments – per Policy Review Schedule	Review policies delegated to FGGC		Sept
VAT return/refund	Quarterly check that VAT return/refund has been made	n/a	Sept
Review of draft Precept for proposal to Parish Council	Recommendation to PC	Mid Jan	Dec
Internal audit report – interim Not in TOR	Consideration of recommendations	Jan	Dec
Annual Review of Effectiveness of Internal Audit		Jan	Dec
Policy reviews/risk assessments – per Policy Review Schedule	Review policies delegated to FGGC	n/a	Dec
Annual review of Littlehands rent	For recommendation to PC in Jan and to allow Littlehands time to budget for changes in rental	By rent review date	Dec
VAT return/refund	Quarterly check that VAT return/refund has been made	n/a	Dec
Publication of information - Transparency Code 2015	Update statutory information	Jan	Dec
Annual Review of Effectiveness of Internal Controls	To allow PC to sign off AGAR	May	Mar
Policy reviews – investment strategy	Recommendation to PC	Mar (must be prior to new FY)	Mar
Review of Fixed Assets Register	Ensure it is up-to-date	Ideally prior to AGAR	Mar
Policy reviews/risk assessments – per Policy Review Schedule	Review policies/risk assessment delegated to FGGC	n/a	Mar
VAT return/refund	Quarterly check that VAT return/refund has been made	n/a	Mar

Also Changes to Standing Orders and Financial Regulations – per Policy Schedule unless new versions are issued or changes needed

Timetable approved by F&GG 20 June 2022



# Internal Audit Checklist ‘Year End 2020/21’

Name of Authority: Melbourn Parish Council ..... Date of Audit: 9<sup>th</sup> February 2023

Audit Completed by: Libby White

## Legislation

Process	Expected Control	Notes/Action to be Taken
Standing Orders	<ul style="list-style-type: none"> <li>Model NALC April 2018 (updated 2022)</li> </ul>	Yes – last reviewed Nov 22
Financial Regulations	<ul style="list-style-type: none"> <li>Model NALC 2019</li> </ul>	Using model FRs, but not the latest one
Code of Conduct	<ul style="list-style-type: none"> <li>Adopted from District Council?</li> </ul>	New LGA one
Health & Safety Policy	<ul style="list-style-type: none"> <li>Required by Health &amp; Safety at Work Act 1974</li> <li>Includes management arrangements</li> </ul>	Yes but not reviewed since 2019
Disciplinary Policy with Procedures	<ul style="list-style-type: none"> <li>Complies with ACAS Code of Practice 2018</li> </ul>	Policy in place but out of date
Grievance Procedure	<ul style="list-style-type: none"> <li>Complies with ACAS Code of Practice 2018</li> </ul>	Policy in place but out of date
Data Protection Policy	<ul style="list-style-type: none"> <li>Incorporates GDPR Regulations 2018</li> </ul>	Yes – last reviewed Nov 22
Publication Scheme	<ul style="list-style-type: none"> <li>Is there a Publication Scheme?</li> <li>Is it based on the template supplied by the ICO?</li> </ul>	Yes Yes
ICO	<ul style="list-style-type: none"> <li>Is the LA registered with the ICO?</li> </ul>	Yes
Insurance	<ul style="list-style-type: none"> <li>Is there a current Insurance Policy in place?</li> <li>Who is it with?</li> <li>Public Liability limit</li> </ul>	Yes BHIB £10m

	<ul style="list-style-type: none"> <li>• Fidelity Guarantee limit</li> <li>• Employer's Liability limit</li> <li>• Sufficient cover for assets</li> <li>• Buildings? When were they last valued?</li> <li>• Any other requirements</li> </ul>	<p>£250k          £5m          Yes          September 2022</p>
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### Councillors and Ethical Framework

Process	Expected Control	Notes
<b>Cllr Declarations of Office</b>	<ul style="list-style-type: none"> <li>• One for each Councillor – each election</li> </ul>	Yes
<b>Chairman &amp; Vice Chairman Declaration of Office</b>	<ul style="list-style-type: none"> <li>• Every May</li> </ul>	Yes
<b>Register of Interests Current</b>	<ul style="list-style-type: none"> <li>• Check that these are on District Council website</li> <li>• Check link on website or original document</li> <li>• Are they checked or monitored?</li> <li>• Is there evidence that old Council and Cllr information is destroyed?</li> </ul>	<p>Yes          Yes – link to District Council          Remind them to update via agenda          Yes when no longer a councillor</p>
<b>Evidence of Declarations of Interests at Meetings</b>	<ul style="list-style-type: none"> <li>• Do Cllrs declare interests during meetings?</li> <li>• Do Cllrs leave a meeting if they declare prejudicial interests?</li> </ul>	<p>Yes          Yes</p>
<b>Dispensation Grant Policy</b>	<ul style="list-style-type: none"> <li>• Does the LA have a Dispensation Grant Policy</li> </ul>	Yes, June 2022
<b>General Power of Competence (GPC)</b>	<ul style="list-style-type: none"> <li>• Is the Authority using the GPC?</li> <li>• Do qualifications still apply?</li> </ul>	<p>Yes          Yes</p>

### Agendas and Minutes

Process	Expected Control	Notes
<b>Agendas</b>		
<b>Is there evidence that correct procedures are in place?</b>	<ul style="list-style-type: none"> <li>• Correct numbering used</li> <li>• 3 days clear notice</li> <li>• Signed by proper officer</li> </ul>	<p>Yes          Yes          Yes – electronic</p>



	<ul style="list-style-type: none"> <li>• Location, time, summons, etc.</li> </ul>	Yes
<b>Annual Meeting of Council</b>	<ul style="list-style-type: none"> <li>• Held in May?</li> <li>• 1<sup>st</sup> item 'Election of Chairman'?</li> <li>• General Power of Competence declared?</li> </ul>	Yes Yes Yes – May 22
<b>Annual Parish/Town Meeting</b>	<ul style="list-style-type: none"> <li>• Was the meeting held between 1<sup>st</sup> March and 1<sup>st</sup> June?</li> <li>• Agenda published 7 days in advance?</li> <li>• Agenda signed by Chairman?</li> </ul>	16 <sup>th</sup> May 2022 Yes Yes
<b>Matters Arising?</b>	<ul style="list-style-type: none"> <li>• If used, is it used correctly?</li> </ul>	N/A
<b>Minutes</b>		
<b>Minute book</b>	<ul style="list-style-type: none"> <li>• Is there an official minute book/folder?</li> <li>• Are minutes signed and initialled?</li> <li>• Are resolutions clear?</li> <li>• Do minute items match agendas?</li> <li>• Do decisions comply with Standing Orders</li> <li>• Do cllrs declare interests?</li> <li>• Verbatim minutes?</li> <li>• Is there evidence of public participation?</li> <li>• Evidence that planning applications are considered at a public meeting?</li> <li>• Evidence of decisions being made under S137?</li> </ul>	Yes Yes Yes Yes Yes Yes No Yes Yes Not applicable as have GPC

## Policies and Procedures

<b>Process</b>	<b>Expected Control</b>	<b>Notes</b>
<b>Monitoring and Updating</b>	<ul style="list-style-type: none"> <li>• Is there evidence in minutes that these are regularly monitored and updated?</li> </ul>	Yes
<b>Risk Management Policy</b>	<ul style="list-style-type: none"> <li>• Is this monitored at least annually at the Annual meeting of the Council?</li> </ul>	No – recommend that this is covered
<b>Asset Register</b>	<ul style="list-style-type: none"> <li>• Is this up to date?</li> <li>• Does it hold the Audit and Insurance figures?</li> <li>• Is it published on the website?</li> <li>• Does it match the Insurance Policy figures?</li> </ul>	Some on Edge Some. A little bitty with some having both figures some not Yes but difficult to find Needs updating for website

<b>Data Protection &amp; GDPR</b>	<ul style="list-style-type: none"> <li>• Does the LA hold a Subject Access Register?</li> <li>• Does it hold a log of Data Breaches?</li> <li>• Is there a Privacy Policy/Statement?</li> <li>• Is there evidence ROPA (Record of Processing Activities)?</li> </ul>	<p>Not currently N/a Yes No – there are policies but not the register</p>
<b>Management of Information</b>	<ul style="list-style-type: none"> <li>• Does the LA hold a document confirming how it handles all documentation including archiving and destruction of old documents?</li> <li>• How does the LA destroy old documents? Secure means?</li> </ul>	<p>Yes Shred – sealed bag, with company who send certificate. Small amounts in office</p>
<b>Other Policies held</b>		

## Risk Management

<b>Process</b>	<b>Expected Control</b>	<b>Notes</b>
<b>Unusual Financial Activity</b>	<ul style="list-style-type: none"> <li>• Check a sample of minutes for unusual financial activities.</li> </ul>	None found
<b>GDPR</b>	<ul style="list-style-type: none"> <li>• See separate checklist</li> </ul>	---
<b>Risk Assessments</b>	<ul style="list-style-type: none"> <li>• Do checks align with Risk Management Policy</li> <li>• Is there evidence of robust monitoring process?</li> <li>• Is there a system for action on reports? What is it?</li> <li>• What system picks up failure in the assessment process?</li> </ul>	<p>Various policies in place. Separated into individual risk assessments rather than an overarching one. Would consider looking at a more indepth assessment No Check this in more detail</p>
<b>Annual Assessment of Current Procedures</b>	<ul style="list-style-type: none"> <li>• Is there a process of annual assessment?</li> <li>• How does it check the effectiveness of the procedures?</li> </ul>	Yes and no. Some policies have been reviewed regularly but some have not.
<b>Assets</b>	<ul style="list-style-type: none"> <li>• Is the Asset Register up to date?</li> <li>•</li> </ul>	Needs updating

## General Data Protection Regulations (GDPR)

Process	Expected Control	Notes
<b>Training</b>	<ul style="list-style-type: none"> <li>Has the Clerk received training?</li> <li>Have any Cllrs received training?</li> </ul>	No Some
<b>Data Protection Officer</b>	<ul style="list-style-type: none"> <li>Has a Data Protection Officer been appointed?</li> <li>Are they aware that CAPALC offer this as a service?</li> </ul>	Through CAPALC
<b>Email Addresses</b>	<ul style="list-style-type: none"> <li>Does the Clerk have a Council specific email address?</li> <li>Do Cllrs have Council specific email addresses?</li> <li>.gov.uk?</li> <li>Are contact details advertised on the council website?</li> <li>Are there privacy notices at the footer of emails?</li> </ul>	Yes Yes Yes Yes Yes
<b>Personal Data</b>	<ul style="list-style-type: none"> <li>How is personal data stored?</li> <li>Is there a procedure for monitoring personal data stored?</li> </ul>	Encrypted Electronic or Paper copies locked away. Try to keep on top of it
<b>Insurance</b>	<ul style="list-style-type: none"> <li>Is there insurance cover in cases of Data Breach?</li> <li>Cyber security insurance?</li> </ul>	Up to £25k No

## Employment

Process	Expected Control	Notes
<b>Clerk</b>	<ul style="list-style-type: none"> <li>Is there a Contract in place?</li> <li>When was this last reviewed?</li> <li>When was the Job Description last reviewed?</li> <li>When was the salary last reviewed?</li> <li>When was the last Performance Review/Appraisal held?</li> <li>Is there a Pension scheme?</li> <li>Are they registered with the Pensions Regulator?</li> </ul>	Yes Reviewing all now due to staff changes Ongoing as above Ongoing October 2022 Sophie not in, others are Yes
<b>Payroll</b>	<ul style="list-style-type: none"> <li>Are payments being made to HMRC?</li> <li>Who calculates the payroll? Clerk or Payroll Company</li> </ul>	Yes In house, use Money soft
<b>Other Staff</b>	<ul style="list-style-type: none"> <li>Are there other staff?</li> <li>If so, consider the above as per the Clerk.</li> </ul>	Should be RFO, Clerk, Assistant Clerk, Timebank Co-Ordinator and 2 Wardens

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### Burial Authority Yes

Process	Expected Control	Notes
<b>Burial Records</b>	<ul style="list-style-type: none"> <li>Does the burial authority have appropriate burial records?</li> <li>Are the records paper or electronic format?</li> </ul>	<p>Yes</p> <p>Use Epitaph and paper books</p>
<b>Processes</b>	<ul style="list-style-type: none"> <li>Is there provision for public liability insurance in their policy?</li> <li>Has the Clerk undertaken any training?</li> <li>Is there a Risk Management Policy?</li> <li>Is there an up to date plan of the site?</li> <li>Is there provision in the budget for maintenance?</li> </ul>	<p>Yes</p> <p>Yes – CAPALC/ICCM</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>
<b>Closed Churchyard</b>	<ul style="list-style-type: none"> <li>Is the LA responsible for a Closed Churchyard? <b>Yes</b></li> <li>Do they hold public liability insurance?</li> <li>Is there a Risk Management Policy?</li> <li>Is there provision in the budget for maintenance?</li> </ul>	<p>Yes</p> <p>Yes</p>

### Playground Management

Process	Expected Control	Notes
<b>Playground/LEAPs</b>	<ul style="list-style-type: none"> <li>Does the LA own a playground or LEAP?</li> <li>Is it professionally inspected on an annual basis?</li> <li>Is there evidence of other regular inspections?</li> <li>Who carries out the inspections?</li> <li>Does the LA have adequate public liability insurance?</li> <li>Is there a Risk Management Policy?</li> <li>Is the equipment listed on the Asset Register?</li> <li>Does the insurance cover the items in the playground/LEAP?</li> <li>Is there a written procedure for reported faults?</li> <li>Is there provision in the budget for maintenance?</li> </ul>	<p>2 playgrounds but looking at taking on more from development</p> <p>RoSPA – Annual, Wardens carry out two weekly visual check</p> <p>Yes</p> <p>Yes</p> <p>Asset Register needs updating</p> <p>Yes</p> <p>Sheet for month – warden takes to Maintenance Committee for Action</p>

## Allotments

Process	Expected Control	Notes
Allotments	<ul style="list-style-type: none"> <li>Does the LA own any allotments?</li> <li>Is there an adequate record of tenants?</li> <li>Does the LA have sufficient public liability insurance?</li> <li>How is rent collected? Does it meet with their Financial Regulations?</li> <li>Is there provision in the budget for maintenance?</li> </ul>	<p>Yes (96 + 7 plots)            Edge – no paper documents            Premium paid by tenants for extra Insurance            Try BACS, sometimes chq and occasionally cash – 1<sup>st</sup> October            Yes</p>

## Defibrillators

Process	Expected Control	Notes
Defibrillators	<ul style="list-style-type: none"> <li>Does the LA own any defibrillators?</li> <li>Is it sited on parish/town council owned land?</li> <li>Is there evidence that it has been registered with the ambulance service?</li> <li>How is access gained and monitored?</li> <li>What evidence is there of regular equipment tests?</li> <li>Is there sufficient cover under the insurance policy?</li> <li>Can the equipment be used on children?</li> </ul>	<p>Yes            Pavilion and Dr Surgery            Yes – on circuit website            Locked with code – access from 999 call            Yes – Warden or Clerk            Yes            No</p>

## Finance

Process	Expected Control	Notes
Precept	<ul style="list-style-type: none"> <li>What is the Precept?</li> <li>Was the Precept justified with a budget?</li> <li>Has it been approved by full council?</li> </ul>	<p>£314,890 for 2023/24 request            Yes            Yes 16<sup>th</sup> Jan 2023</p>
Budget	<ul style="list-style-type: none"> <li>Has a formal budget been prepared?</li> <li>Was it approved by full council?</li> <li>Does it have separate S137 allocation and is it within limits?</li> <li>Does the budget reflect the assets held?</li> <li>Is there evidence of budgetary control?</li> </ul>	<p>Yes            Yes            Yes but GPC            Yes</p>

	<ul style="list-style-type: none"> <li>• Evidence of quotations received?</li> </ul>	
<b>Reserves</b>	<ul style="list-style-type: none"> <li>• What is the level of General Reserves?</li> <li>• What is the level of Earmarked Reserves?</li> <li>• Is there evidence in minutes that EMR are live projects?</li> </ul>	5.8 months £158,356 (drainage, parish van)
<b>Bank</b>	<ul style="list-style-type: none"> <li>• Is each bank account regularly reconciled?</li> <li>• How are signatories set up?</li> </ul>	Unity – current, savings with Charity Bank, Hampshire Trust Bank, Nationwide (see finance strategy) Two signatories (from a bank of 5)
<b>Cashbook</b>	<ul style="list-style-type: none"> <li>• Does the LA use Excel, manual book or software?</li> <li>• Is it up to date with hard copies?</li> </ul> <p><b>Expenditure</b></p> <ul style="list-style-type: none"> <li>○ Are all payments supported by invoices/receipts?</li> <li>○ Have all payments been authorised?</li> <li>○ Are payments minuted?</li> </ul> <p><b>Income</b></p> <ul style="list-style-type: none"> <li>○ Is all income properly recorded and analysed?</li> <li>○ Has it been banked promptly?</li> <li>○ Have fees been charged at the correct rate?</li> <li>○ Have receipts been sent?</li> </ul> <p><i>See 'AGAR' section below for further Accounting Records requirements</i></p>	Edge accounting software Yes  Yes – input by clerk, checked by RFO Yes - Yes  Yes, reviewed annually Normally BACs N/A
<b>S137</b>	<ul style="list-style-type: none"> <li>• Is it recorded separately in the cashbook?</li> <li>• Is the annual expenditure within limits?</li> </ul>	N/A
<b>Petty Cash</b>	<ul style="list-style-type: none"> <li>• Does the LA run any petty cash?</li> </ul> <p><i>See 'AGAR' section below for further Petty Cash requirements.</i></p>	Yes
<b>Purchases</b>	<ul style="list-style-type: none"> <li>• Is there evidence that all procedures are still being undertaken correctly and according to Financial Regulations?</li> <li>• Any issues noted?</li> </ul>	Yes None
<b>VAT</b>	<ul style="list-style-type: none"> <li>• Is the LA registered to charge VAT?</li> <li>• If yes, are they charging it?</li> <li>• Are VAT claim forms being completed regularly?</li> </ul>	No n/a Quarterly returns

## Engaging Contractors

Process	Expected Control	Notes
<b>Best Value</b>	<ul style="list-style-type: none"> <li>Is there evidence that the LA has sought best value?</li> <li>Is it Cllrs being paid to undertake work for the Council?</li> </ul>	Striving to get three quotes No
<b>Contractor</b>	<ul style="list-style-type: none"> <li>Does the contractor have their own public liability insurance?</li> <li>Do they have the relevant qualifications to carry out the job(s)?</li> <li>Has evidence of qualifications/training been gathered?</li> <li>Is there evidence of H&amp;S checks to equipment used?</li> <li>Is there evidence that the contractor observes H&amp;S Regulations?</li> </ul>	Yes Definitely when going for tender  Yes Yes – Wardens will check to make sure that they are complying and will raise an issue

## AGAR

In order to be able to sign off the AGAR the following processes need to be checked and notes made where appropriate:

Process	Expected Control	Notes
<b>Appropriate Accounting Records have been kept throughout the year and periodic bank reconciliations were properly carried out during the year</b> <i>(Para 5.10 to 5.27)</i>	<ul style="list-style-type: none"> <li>Correct roll forward for last year's cashbook balance to new financial year</li> <li>Check sample transactions in cashbook against bank statement (sample size dependent on Council size)</li> <li>Ensure bank reconciliations are prepared and checked routinely, subject to independent scrutiny and sign off by Cllrs</li> <li>Verify accuracy of YE bank reconciliation detail and ensure accurate disclosure of combined cash and bank balances on AGAR section 2, box 8</li> <li>Where authority has bank balances in excess of £100,000 – does it have an appropriate Investment Strategy</li> </ul>	
<b>The Authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was</b>	<ul style="list-style-type: none"> <li>Review procedures for acquisition of formal tenders and quotes, ensuring they are in line with the SOs and FRs which should be based on the latest version</li> <li>Ensure that consistent values are in place for the acquisition of formal tenders between SOs and FRs (frequently different limits are recorded in the two documents)</li> </ul>	

<p><b>appropriately accounted for</b> <i>(Para 5.34 to 5.41)</i></p>	<ul style="list-style-type: none"> <li>• Review procedures for receipt of invoices, agreement of invoice detail and confirmation of goods/services delivery and approval of payment: ideally, a suitably designed certification stamp should be in place providing for evidencing of these checks and payment authorisation.</li> <li>• Check there is effective segregation between the writing of cheques/setting up of online payments and physical release of payments</li> <li>• Check that VAT reclaims are prepared and submitted in a timely manner in line with the underlying records and in accordance with current HMRC requirements</li> <li>• Where debit/credit cards are in use, establish the total monthly and individual transaction limits and ensure appropriate controls over physical security and usage of the card are in place</li> </ul>	
<p><b>The Authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</b> <i>(Para 5.89 to 5.102)</i></p>	<ul style="list-style-type: none"> <li>• Ensure the authorities have prepared, and formally adopted, at least once annually, an appropriate and comprehensive register of assessed risks, both regular and ad hoc</li> <li>• Ensure that the appropriate levels of insurance cover are in place for land, buildings, public, employer's and hirers' liability, fidelity/employee's (including Cllrs) liability, business interruption and cyber security</li> <li>• Ensure that appropriate arrangements are in place for monitoring play areas, open spaces and sports pitches: such reviews should be undertaken by appropriately qualified external inspectors, or if by officers or members, that they have received appropriate training and accreditation</li> </ul>	
<p><b>The Precept resulted from an adequate budgetary process, progress against the budget was regularly monitored; and reserves are appropriate</b> <i>(Para 5.7 to 5.9)</i></p>	<ul style="list-style-type: none"> <li>• The Full Authority (not committee) considered, approved and adopted the precept in accordance with the timetable given</li> <li>• Budget reports are produced and submitted to the Authority periodically throughout the year with appropriate comment on significant variances</li> <li>• Review of budget performance either during the year or at the financial YE seeking explanations for any significant or unanticipated variances</li> <li>• Ensure the Authority has considered the establishment of Earmarked Reserves (EMR) and reviews them annually as part of the budget assessment process</li> <li>• Ensure the precept in the accounts matches the submission form to the relevant authority and the public record of precepted amounts</li> </ul>	



<p><b>Expected income was fully received based on correct prices, properly recorded and promptly banked and VAT appropriately accounted for</b> <i>(Para 5.44 to 5.47)</i></p>	<ul style="list-style-type: none"> <li>• Review 'Aged Debtor' listings to ensure appropriate follow up action is in place</li> <li>• Allotments: ensure that appropriate signed Tenancy Agreements exist, that a register of Tenants is maintained and debtors are monitored</li> <li>• Burials: ensure a formal burial register is maintained, it is up to date and take a sample of interments and memorials are evidenced, that fees have been charged at the correct approved rate and recovered within a reasonable timeframe (check burial/cremation certificates received)</li> <li>• Hall Hire: ensure an effective diary system for bookings is in place identifying the hirer, hire times and cross referenced to invoices raised</li> <li>• Leases: ensure that leases are reviewed in a timely manner in accordance with the terms of the lease and rents similarly reviewed appropriately at the due time</li> <li>• Other variable income streams: ensure that appropriate control procedures and documentation are in existence to provide a clear audit trail through to invoicing and recovery of all such income</li> <li>• Where amounts are receivable on set dates through the year, ensure that an appropriate control record is maintained duly identifying the date(s) on which income is due and actually received and banked</li> </ul>	
<p><b>Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for</b> <i>(Para 5.42 to 5.43)</i></p>	<ul style="list-style-type: none"> <li>• Authorities are working towards using debit/credit cards instead of petty cash for ad hoc purposes. 'Not Covered' is an appropriate response if this is the case.</li> <li>• Alternatively review the systems in place for controlling petty cash and also cash floats (used for bar, catering, etc.)</li> <li>• Check a sample of transactions during the financial year to ensure appropriate supporting documentation is available</li> <li>• Review the existence of evidenced periodic independent verification of the petty cash and any other cash floats held</li> <li>• Ensure VAT is identified whenever incurred and appropriate</li> <li>• Physically check the petty cash and other cash floats held</li> <li>• Where bar or catering facilities are in place, ensure that appropriate cashing up procedures are in place reconciling the physical cash takings to the till 'Z' total readings</li> </ul>	

<p><b>Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied</b> <i>(Para 5.48 to 5.54)</i></p>	<ul style="list-style-type: none"> <li>• Ensure that, for all staff, a formal employment contract is in place together with a confirmatory letter setting out any changes to the contract</li> <li>• Ensure that appropriate procedures are in place for the payment of members allowances and deduction of any tax liability</li> <li>• Ensure that a sample of staff salaries, gross pay due is calculated in accordance with the approved spinal point on the NJC scale or hourly rate if off scale, and also within the contracted hours</li> <li>• Ensure appropriate tax codes are being applied to each employee</li> <li>• Where free or paid for software is used, ensure it is up to date</li> <li>• Sample employees and ensure tax is calculated appropriately</li> <li>• Check the correct treatment for pension contributions</li> <li>• Check the correct deduction for NI (ee and er) are applied.</li> <li>• Ensure the employer's pension contribution is being applied</li> <li>• Ensure correct net pay is paid to the employee with tax, NI and pension contributions paid to the respective agencies</li> </ul>	
<p><b>Asset and investment registers were complete and accurate and properly maintained.</b> <i>(Para 5.28 to 5.30)</i> <b>This section / assurance should be extended to include loans to or by the authority</b> <i>(Para 5.57 to 5.63)</i></p>	<ul style="list-style-type: none"> <li>• Ensure the authority is maintaining a formal asset register and updating it routinely, recording new assets at historic cost price, net of VAT and removing any disposed of/no longer serviceable assets</li> <li>• Physically verifying the existence and condition of high value, high risk assets may be appropriate</li> <li>• The register should identify the purchase price, the replacement/insured cost (updated annually and used to assist in forward planning for asset replacement)</li> <li>• Additions and disposal records should allow tracking from the prior year to the current</li> <li>• Ensure the asset value to be reported in the AGAR at Section 2, Box 9 equates to the prior year reported value and adjusted for nominal value of new acquisitions and/or disposals</li> <li>• Compare the Asset Register with the insurance schedule to ensure that all assets are recorded are appropriately insured or 'self insured' by the Authority.</li> <li>• Fixed Asset Investments: all long term investments (more than 12 months) are covered by the 'Investment Strategy' and reported as Assets in the AGAR at Section 2, Box 9</li> </ul>	

	<ul style="list-style-type: none"> <li>• Borrowing and lending: ensure the authority has sought and obtained appropriate DMO approval for loans acquired</li> <li>• Ensure the Authority has accounted for the loan appropriately i.e. recorded the full value of the loan. Any arrangement fee should be regarded as an administration expense.</li> <li>• Ensure the combined principal loan repayment and interest for the year is correctly recorded in the AGAR at Section 2, Box 5</li> <li>• Ensure the outstanding loan liability as at 31<sup>st</sup> March each year is recorded correctly at Section 2, Box 10 (Check value on DMO website)</li> <li>• If an Authority has issued loans to local bodies, they should ideally seek signed indemnities from the recipient body, or their members, agreeing to underwrite the loan debt</li> </ul>	
<p><b>Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and where appropriate, debtors and creditors were properly recorded</b> <i>(Para 5.122 to 5.160)</i></p>	<ul style="list-style-type: none"> <li>• Internal Auditors are not required to verify the accuracy of detail disclosed within the AGAR, however the expectation from most Authorities effectively requires IAs to ensure the financial detail recorded at Section 2 of the AGAR reflects the details in the accounting records maintained for the financial year. Therefore:</li> <li>• Where turnover exceeds £200k appropriate records need to be kept on Income and Expenditure basis to facilitate budget reporting in that vein</li> <li>• Ensure that accounting arrangements are in place to account for debtors and creditors during the year and at financial Year End</li> </ul>	
<p><b>If the Authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and</b></p>	<ul style="list-style-type: none"> <li>• Ensure that all relevant criteria are met (receipts and payments each totalled less than £25,000)</li> <li>• The correct exemption certificate was prepared and minuted in accordance with the statutory submission deadline</li> <li>• That it has been published, together with all required information on the Authority's website and noticeboard</li> </ul>	

<b>correctly declared itself exempt</b>		
<b>The Authority publishes information on a website/web page, and complies with the relevant Transparency Code</b>	<ul style="list-style-type: none"> <li>• Only required by the Authority covered by the £25,000 Ext Audit Exemption</li> <li>• Review the website ensuring all documentation is published in accordance with the Transparency Code</li> </ul>	
<b>The Authority has, during the previous year, correctly provided for the period for the exercise of public rights as required</b>	<ul style="list-style-type: none"> <li>• Acquire/examine a copy of the 'public notice' ensuring it identifies the statutory 30 working day period when the Authority's records are available for public inspection</li> <li>• Check if the Authority has minuted the relevant dates at the same time as approving the AGAR</li> </ul>	
<b>The Authority complied with the publication requirements for the prior year AGAR</b>	<ul style="list-style-type: none"> <li>• Ensure that the statutory disclosure/publication requirements in relation to the prior year's AGAR have been met as detailed on the front of the current year's AGAR</li> </ul>	
<b>Trust Funds (including charitable) – the Council has met its responsibilities as a trustee</b>	<ul style="list-style-type: none"> <li>• Confirm any charities of which the Authority is a Trustee.</li> <li>• Have they filed the documentation in time at the Charity Commission?</li> <li>• Is the Authority the sole trustee? Check on the Charity Commission website</li> <li>• Check the Council is operating in accordance with the Trust deed</li> <li>• Check minutes and accounts are held separately to that of the Authority</li> <li>• Review the level and activity of the charity. Does it need an Independent Examiner's report?</li> </ul>	



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## Cambridgeshire & Peterborough Association of Local Councils

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12<sup>th</sup> February 2023

### By Email

Melbourn Parish Council  
Melbourn Hub  
30 High Street  
Melbourn  
SG8 6DZ

Dear Chairman and Cllrs

### Melbourn Internal Audit- Mid Year – 9<sup>th</sup> February 2023

Following my visit to Melbourn on Thursday 9<sup>th</sup> February 2023, I confirm I met with Sophie Marriage to complete the mid-year Internal Audit. This letter and report is to be shared with all councillors.

Overall I was very impressed by the efficiency of the office, the detail in the minutes and the information made available to the public. I would like to make it clear that I have not looked at the finances at this visit, which will be reviewed after the Year End procedures have been carried out.

I have the following recommendations I would like to raise with Melbourn Parish Council Councillors.

#### **Legislation**

- It would be prudent for the parish council to update their Financial Regulations using the latest model document from the National Association of Local Councils (NALC) dated 2019. The version currently used by the local authority appears to be based on the 2016 model document.
- In a similar vein, the Health & Safety policy has not been reviewed since 2019.
- Both the Disciplinary Policy and Grievance Procedures need updating to be compliant with ACAS Code of Practice 2018

#### **Data Protection**

- Though there is a Data Protection Policy in place for the council there other areas which need to be addressed including:
  - Creation of a Subject Access Request register (even if not used);
  - Record of Processing Activities (ROPA) needs to be in place
- I would also recommend that the Acting Clerk attend some Data Protection training where possible.

**Asset Register**

It was noted that the asset register requires updating to ensure that there are both insurance figures and purchase prices available both on the software being used and when displayed on the website.

At the visit following completion of the Annual Governance and Accountability Return (AGAR) I will complete my part of the document for consideration by members.

Yours faithfully



**Libby White BEM BA(Hons) FSLCC**  
Development Officer

**POLICY AND PROCEDURE: To evaluate the effectiveness of the system of internal controls**

### Purpose

Melbourn Parish Council is required to make proper arrangements for safeguarding the public money and resources in its charge. It is responsible for ensuring that its affairs are managed in accordance with appropriate standards of financial conduct and that arrangements exist to prevent and detect fraud and corruption (internal controls). The purpose of internal controls is to manage risk by reducing it to a manageable level. MPC undertakes to review those arrangements at least once every financial year, or after any significant change in circumstances, to ensure that they are working in an adequate and effective way. By undertaking this review, MPC has assurance when answering assertion 2 on the Annual Governance Statement – “we maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.”

The review exercise will be carried out by the FGGC with reference to the RFO, Parish Clerk and the internal and external audit reports. The outcome will be reported to MPC and any weaknesses and areas for improvement acted upon.

### Regulatory Framework and Governance

	Achieved Y/N	Comments
MPC has adopted NALC Standing Orders and these are regularly reviewed	Y	Lasted Version. Approved 28/11/22
MPC has adopted NALC Financial Regulations and these are regularly reviewed	Y	Mid-year internal audit pointed out a typo. The document says “NALC 2016” in the footer but after comparing with the current NALC Financial Regulations, the content of the document is in accordance with the latest 2019 version. Typo to be amended at F&GG 20/03/23
The RFO is tasked with proper administration of MPC’s financial affairs including implementing appropriate internal controls	Y	Included in job description
Internal Audit reports are seen by the Parish Council	Y	Mid-year report 09/09/23 via email and 20/03/23 to F&GG Year end report 08/06/22 to Cllrs via email and to F&GG on 20/06/22
External Audit report is seen by the Parish Council	Y	MPC 26/09/22 PC091/22d)

### Annual Review of Effectiveness

Internal Control Process/Objective	Evidence that controls are adequate/effective	Action Needed Y/N	Comments
<p><b>Expenditure Approval/Ordering</b> Orders are made by appropriately delegated persons. Expenditure has been budgeted/appropriately approved.</p> <p>Value for money is obtained from suppliers through quote and tender procedures.</p>	<p>Orders are made by Clerk or Assistant Clerk. Expenditure approvals per Financial Regs. Checks for expenditure budget and approval are made by RFO before payment. Payments lists go to MPC monthly.</p> <p>Standing Orders set out quote/tender procedures</p>	N	
<p><b>Payment controls</b> Payments made are for goods/services that have been received/carried out and are supported by invoices. Payments are made to the correct payee for the correct amount. Physical controls exist over access to bank accounts. Cheques and bank transfers are signed off by two member signatories. Changes to bank payment details are appropriately approved.</p>	<p>Invoices for work done/goods received passed from Clerk/Assistant Clerk to RFO. Invoices checked by RFO prior to payment. Invoice 'stamp' system used. Bank signatories check payees/ payment amounts to approvals list. Bank accounts are password protected. Bank and cheque payments require 2 member signatories. Changes to payee details require 2 signatory approval.</p>	N	Main bank account has now introduced multi-factor authorisation
<p><b>Prepaid Debit Cards</b> Prepaid card expenditure is properly controlled, used for council purposes and reported to MPC.</p>	<p>Policy in place. Expenditure checked &amp; reconciled by RFO and included on payment lists.</p>	N	
<p><b>Payroll and Employment</b> Payments are made to legitimate employees for pre-approved salary amounts. Changes to salaries and terms of employment are properly approved. MPC has complied with its duties under employment legislation and has met its pension obligations.</p>	<p>Payroll budget agreed by HR Panel &amp; MPC approves precept budget. Gross salary calculations are checked to budget by signatories. Changes to salaries/employment agreed by HR/MPC. HR panel reviews employment legislation. RFO administers pension fund</p>	N	MPC introduced standardised monthly salary payments from 1 April 2021. This makes it easier when making checks prior to salary payment
<p><b>Taxes – PAYE/NI &amp; VAT</b> Correct deductions are made for employee taxes and paid to HMRC on time.</p>	<p>Moneysoft payroll software used for deductions and uploaded to HMRC monthly. RFO has attended</p>	N	VAT return/refund now included as standing agenda item for FGGC to note.



VAT is correctly accounted for and reclaimed regularly.	VAT training. VAT is reclaimed quarterly.		Parish Office are carrying out investigations to see if Sage would be a more appropriate payroll software.
<b>Income collection</b> Income is invoiced, collected promptly and debtors are managed. Receipts are properly recorded. Writing off of bad debts is appropriately authorised.	Invoices raised by Clerk/Assistant Clerk and receipts monitored by RFO. Receipts reviewed and recorded by RFO. Separation of duties. No bad debts to date 2022/23 but any existing would be taken to full council for approval	N	Minimal cash receipts Cash & Cheque income procedure produced and approved March 2022/
<b>Cash &amp; banking</b> Safe and efficient arrangements are in place for collection and banking of cash receipts.	Sequentially numbered receipts issued by Clerk/Assistant Clerk and reconciled by RFO prior to banking. Unbanked cash locked away & insured	N	
<b>Bank Accounts</b> MPC has approved every bank mandate. There is a list of approved signatories for every bank account.	Yes. MPC approved bank signatories 27/06/22	N	Signatory list due to be reviewed by MPC June 2023
<b>Cash balances/investments</b> Cash needs are monitored. Surplus cash balances invested appropriately. Measures are taken to reduce exposure to bank failure.	RFO monitors cash balances Investment Strategy in place – last reviewed 24/10/22	N	To be reviewed March 2023 due to changing interest rates
<b>Bank reconciliations</b> All bank accounts are regularly reconciled. Bank reconciliations are checked.	Policy in place. Bank recs carried out monthly & reviewed by a designated Cllr. Checks reported at MPC meetings.	N	
<b>Assets</b> MPC knows what assets it has, makes appropriate safeguarding arrangements and ensures they are adequately maintained and insured. Appropriate procedures are followed for asset disposal and use of resulting capital receipt	Asset register in place, regularly updated and reviewed annually by FGGC. Maintenance committee ensure assets are maintained. Insurance is reviewed by MPC annually.		To be reviewed March 2023. Asset Management Reserve Action Plan being produced.
<b>Insurance</b>	Policy is a specialist Parish Council policy and is reviewed annually by MPC	N	

MPC is satisfied that it's insurance cover is sufficient for its assets and risks.	before renewal. Last renewed 04/10/22		
<b>Budget setting</b> Robust process for budget setting. MPC has adequate funds to cover its spending plans.	Budget is a multi-stage process and reviewed by FGGC prior to being adopted by MPC. Spending plans are affordable.	N	
<b>Budget monitoring</b> MPC receives regular budget reports and explanations for budget variances.	Finance reports are made to MPC and Maintenance monthly including explanations of variances	N	
<b>Reserves</b> General Reserve is at an appropriate level. Ring-fenced reserves are for genuine purposes and are reviewed by MPC.	Reserve policy in place to bring General Reserve to 6 months expenditure. Reserves reviewed annually by MPC. Asset Management Reserve Policy in place (approved 27/02/2023)	N	
<b>Risk Assessments</b> Risk assessments are produced, regularly reviewed and focus on the safety of the authority's assets.	Risk assessments are a standing item on MPC agendas and included in the Policy Review Schedule. Financial Risk Register 24/10/2022. Maintenance Committee carry out risk reviews and take actions	N	
<b>Loans and Long-Term Liabilities</b> MPC is satisfied that loans have the proper approval and that repayments can be afforded.	MPC has three PWLB loans which have been properly approved. Repayments are included in precept budget and are affordable.	N	
<b>Internal Audit</b> Recommendations made by the Internal Auditor are acted on.	Reports shared with MPC and actions taken as required. Review of Effectiveness of Internal Audit review carried out.	N	

Internal Controls are considered Adequate & Effective: Yes

Review carried out by: Sophie Marriage (Parish Clerk) and Shelley Coulman (FO)

Date of Review: 16/03/2023

Date of Review by F&GG Committee:

Date reported to MPC:



**Document Approval:**

**(Chair to Melbourn Parish Council)**

**Date of Parish Council meeting: 11 January 2021**

*Review Policy: Every 12 months*

# Asset Management Reserve action plan 2023.

## **Background**

A meeting was held on the 6<sup>th</sup> February 2023 between Cllr Wilson and Cllr Clark to discuss the Asset Reserve report received from Croyland Building Surveyors. The report is based on their inspection undertaken on the 14<sup>th</sup> and 15<sup>th</sup> September 2022.

Our objective at this time was to assess the key aspects of the report and identify areas that require urgent attention, action to be taken during 2023/4. The report is based on a 5 year rolling plan.

## **Asset Management Reserve Policy**

MPC Asset Reserve Policy is currently in draft form and will be presented to Full Council for approval in due course. Within the policy under section 3.3 it has been proposed that Parish Council Assets requiring attention with an expenditure in excess of £5000 will fall under the Asset Reserve Management program. Within the report from Croyland there are a number of actions required during the 5 year cycle which fall and will fall well below the £5000 threshold. Having reviewed these we concluded that some of these items may well fall under the remit of the Wardens, such as guttering work, repainting and minor repair works. There are other low cost jobs that will need to be outsourced to professional contractors and should be included in future precept budgeting as they come due for action, during the 5 year cycle.

## **Asset Reserve Actions for 2023/4/5**

The top four areas assessed as requiring attention during 2023/4/5 as detailed in the report are :-

### **1) The drains area and car park at Littlehands The Moor.**

Item 1 has been identified as a result of continual call outs to drainage engineers to unblock the Littlehands drain. We have received one quote for renewing the affected drain area. We are currently sourcing a second quote. The cost identified by the first contactor is circa £16000. This was not an area covered by Croyland in their report but does fall under the responsibility of MPC as the drains are on MPC land and are MPC responsibility to maintain in good order. In conjunction with this job which will require part of the car park to be dug up we looked at the car park in general and concluded that repairs would be appropriate to the main car park as there are a number of areas where the surface is degrading. In addition we identified that the grassed area of the car park is sinking due to heavy usage and weather conditions. We agreed that it would be sensible to concrete this area to enlarge the parking capacity and avoid ongoing maintenance.

Our assessment of this area concluded that the drains will need to be replaced during 2023. Otherwise we will continue to have to call out engineers to clear the drains this is becoming a more regular occurrence (2 call outs within the last 4 months )

As a result of the drains requiring work we felt that to combine this job with other issues in that area would make sense. Specifically the degrading concrete and removing the grassed area replacing it with a concrete finish which in turn will increase the car park capacity.

**2) The Church yard wall..(along the high street by the cross).**

Item 2 has been identified for action as in need of serious repair. We are currently waiting for a specialist report on the wall which will be undertaken during February 2023 by a specialist company. Upon receipt of the report we will then make a judgement call as to what action will need to be taken and when.

**3) External redecoration of the Hub.2024**

Item 3 will be reviewed in conjunction with the Hub Management The costing for redecoration looks high, but will need to be assessed and then if deemed necessary multiple quotes requested.

**4) Boundary railings and gates Play area the Moor 2023/4.**

Item 4 the railings surrounding the play Moor play area are in need of cleaning and repainting, this may be a task that could be undertaken by the Wardens as a rolling program, an assessment will need to be completed and full costings provided

**Conclusion 2023**

**We believe that the top 2 priorities for 2023 should be number 1 the Moor car park drains, coupled with the repair work to the car park and the additional concreted area of the car park**

**The second priority should be the Church wall. We are awaiting the structural engineers report before moving forward on this particular project.**

**Finally we should ensure that we continue to precept appropriate levels of financing to enable us to maintain an ongoing maintenance program to ensure the longevity of MPC assets.**

**Cllr Wilson**

**Cllr Clark**

**Date.....**

**Melbourn Parish Council**  
**Asset Register**  
**Total year ended 31 March 2023**

<b>Land</b>	<b>£36.00</b>
<b>Buildings</b>	<b>£1,754,122.97</b>
<b>Community Assets</b>	<b>£11,001.00</b>
<b>Plant, Equipment &amp; Vehicles</b>	<b>£747,913.57</b>
<b>Total</b>	<b><u>£2,513,073.54</u></b>

Fixed Asset reconciliation year ended 31 March 2023

Opening balance 01/04/22 £2,353,228.74

Changes in year:

MVAS unit	13/05/2022	£2,200.00
Platinum Jubilee Bench	01/04/2022	£1,075.00
HP Desktop Core i5 10505	07/06/2022	£494.00
Hand blender	30/06/2022	£565.83
Countertop fryer	30/06/2022	£249.99
Water heater - Pavilion	09/08/2022	£727.43
Dispose old water heater	09/08/2022	-£400.00
Espresso machine	18/10/2022	£4,066.25
Dispose old coffee machine	18/10/2022	-£5,000.00
Coffee Grinder	18/10/2022	£581.88
Dispose old coffee grinder	18/10/2022	-£500.00
Convection Oven	18/10/2022	£1,390.83
Dispose old convection oven	18/10/2022	-£2,500.00
HP desktop - Parish Clerk	16/10/2022	£625.87
Boardwalk - Stockbridge Meadows	16/11/2022	£68,708.00
Magnetic Notice Board Library	06/11/2022	£415.75
Citreon Berlingo Van	10/01/2023	£9,360.00
Dispose of warden van	10/01/2023	-£1,150.00
Timebank Laptop	21/01/2023	£374.16
Dispose Moor park assets	30/09/2022	-£44,500.00
Moor Park	30/09/2022	£123,059.81

**Closing Balance 31/03/23** **£2,513,073.54**

**Difference** **£0.00**

## **Melbourn Parish Council Asset Valuation Policy**

Wherever possible assets are included at historic cost.

Where historic cost is not known a proxy estimated value has been used.

Assets that have been gifted to the parish or transferred from a principal authority eg via s106 agreements are included at a nominal value of £1.

Assets remain at historic cost/proxy value unless work has been done that significantly extends their useful life or enhances their size. In which case enhancement costs are added to the total asset value.

Assets under £200 cost are not included in the asset register but are noted on the inventory sheet.

MPC undertakes to carry out a professional valuation of its' buildings every 5 years for insurance purposes - this was last carried out in 2021/22. These assets will remain at historic cost value in the asset register.

Melbourn Parish Council Asset Register - Land							
		Asset Details					
Location	Address	Use	Area	Nominal Value	Maintenance	Statutory	Edge Asset No
83 High Street	High Street	Gardens	?	1.00	Yes		165
All Saints Church Yard	Station Road	Burial	Owned by Church	Maintained by Parish council	Yes	Yes	
Allotments	The Moor	Leisure activities	3.5 Acre	1.00	Yes	Yes	166
Allotments	Greys	Leisure activities	?	1.00	Yes	Yes	193
Armingford Crescent		Open Space	?	1.00	Yes	?	167
Beechwood Avenue	Beechwood Avenue			1.00	Yes		168
Beechwood Avenue Verge 1	Junction Water Lane SE side	Verge		1.00	Yes		314
Beechwood Avenue Verge 2	Junction Water Lane NW side	Verge		1.00	Yes		315
Beechwood Avenue Verge 3	Junction Cedar Close SW side	Verge		1.00	Yes		316
Beechwood Avenue Verge 4	Junction Cedar Close N side	Verge		1.00	Yes		317
Beechwood Avenue Verge 5	Junction Ash Grove S side	Verge		1.00	Yes		318
Beechwood Avenue Verge 6	Opposite Ash Grove turning	Verge		1.00	Yes		319
Beechwood Avenue Verge 7	Junction Ash Grove N side	Verge		1.00	Yes		320
Beechwood Avenue Verge 8	Junction Maple Way SW side	Verge		1.00	Yes		321
Beechwood Avenue Verge 9	Junction Maple Way NW side	Verge		1.00	Yes		322
BMX Site	London Way	Leisure activities	2.7 Acre	1.00	Yes	Yes	169
Car Park	High Street	Parking	0.6 Acre	1.00	Yes	Yes	170
Car park and access road	Little Hands	Parking/access		1.00			178
Chalkhill Barrow	Water Lane	Open Space	?	1.00	Yes	?	171
Clear Crescent Play Area	Clear Crescent	Leisure activities	0.51 Acre	1.00	Yes	Yes	172
Elm Way	Elm Way	Leisure activities	0.5 Acre	1.00	Yes	?	173
Golden Jubilee Orchard		Orchard	?	1.00	Yes	?	174
Haggers Close	Land to SW side of Haggers Close	Verge		1.00	Yes		312
Maple Way	Junction with Orchard Road	Verge		1.00	Yes		323
Maple Way	Junction with Orchard Road	Verge		1.00	Yes		324
Millenium Copse	Adjacent to Recreation Ground	Leisure activities	2.9 Acre	1.00	Yes	?	175
New Recreation Ground (1)	The Moor	Leisure activities	9.5 Acre	1.00	Yes	Yes	176
New Road Cemetery	Of Victoria Way	Burial	2.9 Acre	1.00	Yes	Yes	179
Old Recreation Ground		Leisure activities	3.0 Acre	1.00	Yes	Yes	177
Orchard Road	opposite Orchard Gate	Verge		1.00			313
Old Fire Engine House	Station Road	Storage	Station Road	1.00	Yes	Yes	180
Orchard Road Cemetery	Orchard Road	Burial	2.0 Acre	1.00	Yes	Yes	181
Stockbridge Meadows	Dolphin Lane	Leisure activities	15 Acre	1.00	Yes	?	182
The Moor Play Area	The Moor	Leisure activities	Included in (1)	1.00	Yes	Yes	183
Village Hub - land	High Street	Local Community and Business Activity	0.3 Acre	1.00	Yes	Yes	184
War Memorial - land	The Cross	Memorial		1.00	Yes	Yes	185
Worcester Way	Worcester Way	Leisure activities	0.5 Acre	1.00	Yes	Yes	186
				<b>TOTAL</b>	<b>36.00</b>		

Insurance Value\*

51,000.00

99 yr lease from SCDC from 03/08/10

\* Insurance value based on professional valuation Sept 2021



<b>Melbourn Parish Council Asset Register - Buildings</b>											
Properties	Land location	Use	Asset Details								
			Historic Cost FY22/23	EDGE Asset Number	Insurance Value*	Photo folder	Photo	Build Date	Warranty Expiry	Maintenance	Statutory
The Hub	30 High Street	Local community activities	£612,150.00	89	£1,994,000.00			18/12/2013	18/12/2014	Yes	Yes
The Hub extension - side, rear & front	30 High Street	Local community activities	£160,133.61	339	included above			01/10/2021		Yes	Yes
Little Hands Nursery	New Recreation Ground	Nursery tenancy	£490,751.00	88	£1,648,000.00					Yes	Yes
Sports Pavilion	New Recreation Ground	Sports and leisure activity	£208,425.00	84	£1,134,000.00	Pavilion Assets	037			Yes	Yes
Old Fire Engine House	Station Road	Storage	£31,660.93	87	£99,000.00					Yes	Yes
Workshop	Car park, High Street	General storage	£1,200.00	136	£171,000.00						
Cemetery Lychgate	Orchard Road cemetery	Entrance facility	£28,702.73	86	£154,000.00					Yes	
Cemetery Shed	Orchard Road cemetery	Cemetery maintenace	£6,899.70	85	£69,000.00					Yes	Yes
Church yard wall	Station Road and High Street	Earth retention	£214,200.00	134	£582,000.00					Yes	?

**TOTAL** **£1,754,122.97**

\* Insurance value based on professional valuation Sept 2021

**Melbourn Parish Council Asset Register - Community Assets**

Melbourn Parish Council Asset Register - Community Assets											
Asset	Location	Use	Asset Details								
			Historic Cost FY22/23	EDGE Asset Number	Insurance Value*	Photo folder	Photo	Build Date	Warranty Expiry	Maintenance	Statutory
War Memorial	Cross	Memorial	£1.00	90	£114,000.00						Yes
Church Clock (not owned by PC)	Church tower	Parish Clock									Yes
Millenium Plaque	A10	Memorial	£1,000.00	189							Yes
Village Sign	The Cross	Village Identity	£10,000.00	190							Yes
<b>TOTAL</b>			<b>£11,001.00</b>								

Owned by church; maintained by MPC

\* Insurance value based on professional valuation Sept 2021

Location		Asset Details														Disposals	
Building	Room	Description	Quantity	Type	Purchase date (if known)	Picture Folder	Picture	Warranty Expiry	Historic Cost FY22/23	Ident Number	EDGE Asset Number	Insurance Value	Serial number	Maintenance	Services		Statutory
<b>Vehicles:</b>																	
Car Park		Parish Van	1			Maint Equip Photos	15.jpg 16.jpg 17.jpg		£1,150.00		111			Yes		Yes	2022
		Parish Van				Maint Equip Photos	15.jpg 16.jpg 17.jpg		-£1,150.00		111						
		Parish Van Citroen Berlingo	1						£9,360.00		355						
<b>Play Equipment:</b>																	
Clear Crescent Play Area		Wicksteed Safety Grass		96 Units					£4,032.00		71			Yes			
Clear Crescent Play Area		Special flexi swing 3 bay + 1 basket							£6,297.00		72			Yes		Yes	
Clear Crescent Play Area		Simulator with polythene deck							£2,395.00		73			Yes		Yes	
Clear Crescent Play Area		Keystone metal seat							£550.00	No.1	74						
Clear Crescent Play Area		Keystone metal seat							£550.00	No.2	75						
Clear Crescent Play Area		Keystone metal litter bin							£441.00		76						
Clear Crescent Play Area		Special woodland grizzly							£19,028.00		77			Yes		Yes	
Clear Crescent Play Area		Jungle swing trail							£2,547.00		78			Yes			
Clear Crescent Play Area		Shimmy ropes							£324.00		79			Yes		Yes	
Clear Crescent Play Area		Log steps	8 off						£1,000.00		80			Yes			
Clear Crescent Play Area		Mounding	8sq metres						£328.00		81						
Clear Crescent Play Area		Eco tumble surfacing (50mm)	54 units						£5,832.00		82			Yes			
Clear Crescent Play Area		Eco tumble surfacing (50mm)	40 units						£3,680.00		83			Yes			
Clear Crescent Play Area		Oak Seat	2						£1,000.00		200			Yes			
Clear Crescent Play Area		Furnitube seat	2						£580.00		201			Yes			
Clear Crescent Play Area		Picnic Table	1						£440.00		202			Yes			
Clear Crescent Play Area		Mounding & Logs - 2012	1		2012				£3,122.00		291						
Clear Crescent Play Area		Boulders - 2012	4		2012				£580.00		292						
Clear Crescent Play Area		slide safety surfacing - 2012	18		2012				£1,746.00		293						
Clear Crescent Play Area		slide - 2012	1		2012				£7,166.00		294						
Clear Crescent Play Area		zipwire - 2012	1		2012				£7,119.00		295						
Clear Crescent Play Area		Zipwire safety grass - 2012	16		2012				£672.00		296						
Clear Crescent Play Area		Train station - 2012	1		2012				£448.00		297						
Clear Crescent Play Area		Toadstools - 2012	3		2012				£804.00		298						
Clear Crescent Play Area		Wooden Train + Carriage - 2012	1		2012				£1,712.00		299						
Clear Crescent Play Area		Eco tumble surfacing (40mm) - 2012	128		2012				£12,416.00		300						
Clear Crescent Play Area		Flying Bats cog spinner - 2012	1		2012				£799.00		301						
Clear Crescent Play Area		Roly Poly Mirror Panel - 2012	1		2012				£739.00		302						
Clear Crescent Play Area		Make it Rain play panel - 2012	1		2012				£857.00		303						
Clear Crescent Play Area		Bongos play panel - 2012	1		2012				£1,117.00		304						
Clear Crescent Play Area		Keyston Metal Seat (green) - 2012	1		2012				£555.00		305						
Clear Crescent Play Area		Keyston Metal Bin (green) - 2012	1		2012				£441.00		306						
Clear Crescent Play Area		Self-closing gate (yellow) - 2012	1		2012				£891.00		307						
Clear Crescent Play Area		Vehicle gate (yellow) - 2012	1		2012				£1,626.00		308						
Clear Crescent Play Area		log posts (29 metres) - 2012	1		2012				£2,784.00		309						
The Moor Outdoor Arena		Basket Ball Arena		Hoop & Board					£1,500.00		55						2020 Dismantled
The Moor Outdoor Arena		Basket Ball Arena		Fence					£500.00		56						
The Moor Play Area		Picnic Table		Wooden					£1,500.00	No.1	58			Yes			
The Moor Play Area		Picnic Table		Wooden					£1,500.00	No.2	59			Yes			
The Moor Play Area		Spring Horse							£2,500.00	No.1	60			Yes		Yes	
The Moor Play Area		Spring Horse							£2,500.00	No.2	61			Yes		Yes	2022
The Moor Play Area		See-Saw							£2,500.00		62			Yes		Yes	2022
The Moor Play Area		Roundabout							£5,000.00		63			Yes		Yes	2022
The Moor Play Area		Slide		Small					£3,000.00		64			Yes		Yes	2022
The Moor Play Area		Climbing Frame							£3,000.00		65			Yes		Yes	2022
The Moor Play Area		Aerial Wire							£7,500.00		66			Yes		Yes	2022
The Moor Play Area		Swings							£5,000.00	No.1	67			Yes		Yes	2022
The Moor Play Area		Swings							£5,000.00	No.2	68			Yes		Yes	
The Moor Play Area		Slide		Large & Frame					£7,500.00		69			Yes		Yes	2022
The Moor Play Area		Bench seat							£500.00		70			Yes			
The Moor Play Area		Metal Seat Frame							£500.00		57						
The Moor Play Area		Moor Play area disposal							-£44,500.00								
The Moor Play Area		MANTIS Zipwire							£9,711.72								
The Moor Play Area		Nexus Viper - Rope Swing							£8,109.00								
The Moor Play Area		Hilly 4 Seat Springer							£3,252.00								
The Moor Play Area		Piggy Springer 1 seater							£892.20								
The Moor Play Area		Ovis Springer (white) 1 seater							£892.20								
The Moor Play Area		Big Square Trampoline							£4,586.04								
The Moor Play Area		Mira 2.4m high Swing 6 Place,							£6,524.16								
The Moor Play Area		Spinmee Inc. Roundabout							£7,284.00								
The Moor Play Area		Bespoke UniPlay Unit							£37,814.25								
The Moor Play Area		Swift Wide1.8m high Slide							£6,326.58								
The Moor Play Area		Staircase Steps for mound							£1,255.15								
The Moor Play Area		Underground Tunnel							£1,185.00								
The Moor Play Area		Installation costs							£35,227.51								
New Recreation Ground		Youth Shelter				Pavilion Assets		38	£25,000.00		135			Yes		Yes	
New Recreation Ground		Youth Sports Arena				Pavilion Assets		27	£17,000.00		187			Yes		Yes	
<b>Contents: (by location - alphabetical)</b>																	

Location		Asset Details														Disposals
Building	Room	Description	Quantity	Type	Purchase date (if known)	Picture Folder	Picture	Warranty Expiry	Historic Cost FY22/23	Ident Number	EDGE Asset Number	Insurance Value	Serial number	Maintenance	Services	
83 High Street		Oak Seat	1						£1,000.00		191			Yes		
83 High Street		Platinum Jubilee Bench 5 ft	1		01/04/2022				£1,075.00		344			Yes		
83 High Street		Kohima Stone	1		16/11/2016				£3,760.00		142			Yes		
Back Lane / High Street		Furnitube seat	2						£580.00		192			Yes		
BMX Site		Picnic Table	1						£440.00		194			Yes		
BMX Site		Fencing							£5,000.00		195			Yes		
BMX Site		Gates							£500.00		196			Yes		
Cambridge Road		Furnitube seat	1						£290.00		199			Yes		
Car Park, High Street		Fencing							£5,560.00		198					
Church Yard		Gates	1						£1,032.00		289			Yes		
Church Yard, Station Road & High Street		Gates	1						£1,250.00		188			Yes		
Church Yard, Station Road		Kissing gates	1						£825.00		138			Yes		
Church Yard, Church Walk		Kissing gates	1						£825.00		138			Yes		
Fire Engine House	1	Grass Cutter		Lateral					£750.00		31			Yes		Yes
Fire Engine House	1	Vintage Carriage		Coffin Carriage?		Maint Equip Photos	34.jpg 35.jpg		£1,000.00		32			Yes		
Fire Engine House	1	Waste Collection Bin		Street Cleaner Bin		Maint Equip Photos	38.jpg		£325.00		33			Yes		
Fire Engine House	1	Wooden Furniture		Assorted					£500.00		34					
Fire Engine House	1	Village Map		Framed					£250.00		35					
Fire Engine House		Billy Goat Vacuum Cleaner	1			Maint Equip Photos	32.jpg 33.jpg		£250.00		204					
Golden Jubilee Orchard		Heritage fruit trees	50						£500.00		205			Yes		
High Street, Bus Stop		Wooden Slat Seat	1						£300.00		197			Yes		
High Street/Vicarage Close		Wooden Slat Seat	1						£800.00		206			Yes		
High Street/Vicarage Close		Bus Shelter - perspex	1	TBC	01/02/2021				£1.00		311	£7,500.00		Yes		Yes
High Street/The Cross		Village Noticeboards	3						£6,000.00		161					
Highways - various		MVAS unit	1		16/07/2021				£2,006.17		326			Yes		
Highways - various		MVAS unit	1		13/05/2022				£2,200.00		343			Yes		
Jubilee Orchard		Interpretation Board - recycled plastic	1		25/03/2021				£740.00		325			Yes		
Medcalfe Way / Palmers Way		Furnitube seat	1						£290.00		208			Yes		
New Road		Oak Seat	4						£500.00		211			Yes		
Norgetts Lane/ Orchard Road		Furnitube seat	1						£290.00		220			Yes		
Opposite Sheeps Head Road		Furnitube seat	1						£290.00		212			Yes		
New Road Cemetery		Oak Noticeboard	1						£1,500.00		213			Yes		
New Road Cemetery		Litter bins - circular timber slat	2		14/03/2019				£328.00		159					
New Road Cemetery		5 bar gate to rear entrance of cemetery	1		07/10/2021				£460.00		341			Yes		
New Road Cemetery		Interpretation Board - recycled plastic	1		26/11/2020				£740.00		290			Yes		
Orchard Road Cemetery		Oak Seat	1						£500.00		214			Yes		
Orchard Road Cemetery		Furnitube seat	1						£290.00		247			Yes		
Orchard Road Cemetery		Cemetery Gates	2	Wrought iron	2011				£22,500.00		327					
Orchard Road Cemetery - Lychgate		Noticeboard	1						£1,000.00		207			Yes		
Orchard Surgery		Outdoor polycarbonate defib cabinet	1						£495.00		333					Yes
Recreation Ground		Wavy Line Metal Bench	3						£290.00		215					
Riverside Corner Rec		Picnic Table	1						£440.00		216			Yes		
The Moor - corner of		Furnitube seat	1						£290.00		203			Yes		

Location		Asset Details														Disposals
Building	Room	Description	Quantity	Type	Purchase date (if known)	Picture Folder	Picture	Warranty Expiry	Historic Cost FY22/23	Ident Number	EDGE Asset Number	Insurance Value	Serial number	Maintenance	Services	
Sports Pavilion	Main room	Pool table	1			Pavilion Assets	002.JPG	2015	£800.00		36			?		
Sports Pavilion	Main room	Plastic Chairs	32	Plastic		Pavilion Assets	001.JPG		£320.00		38					
Sports Pavilion	Kitchen	Water heater	1	Lincat				2015	£400.00		42			Yes	Electricity	Yes
Sports Pavilion	Kitchen	Water heater	1	Lincat				2015	-£400.00	Replaced	42			Yes	Electricity	Yes
Sports Pavilion	Kitchen	Water heater	1					09/08/2022	£727.43		353			Yes	Electricity	Yes
Sports Pavilion	Kitchen	Hand driers	5			Pavilion Assets	010	2015	£500.00		43			Yes	Electricity	?
Sports Pavilion	Outside	Bench game table	1						£299.00		44			Yes		
Sports Pavilion	Outside	Picnic table	2			Pavilion Assets	009		£880.00		45			Yes		
Sports Pavilion	Outside	Metal galvanised table	2						£1,500.00		46			Yes		
Sports Pavilion	Outside	Chess set and table	1			Pavilion Assets	025		£1,500.00		47					
Sports Pavilion	Outside	Air source heat pumps	2			Pavilion Assets	011		£6,000.00		48			Yes	Water & Electricity	Yes
Sports Pavilion	Outside	Flood lights for sports pitches	3		25/10/2018				£1,325.00		152					
Sports Pavilion	Main area	Notice boards	5			Pavilion Assets	004.JPG		£450.00		50					
Sports Pavilion	Main area	Security system	1						£3,000.00		52			Yes	Electricity	
Sports Pavilion	Outside	Clock	1						£500.00		53				Electricity	
Sports Pavilion	Outside	Metal framework	1						£1,000.00		54			Yes		
Sports Pavilion	Outside	Wavy Line Metal Bench	1						£290.00		217					
Sports Pavilion		Heating System and Controls	1			Pavilion Assets	039,041		£1,500.00		218					
Sports Pavilion		Electric Cooker	1						£350.00		221					
Sports Pavilion		Fittings in Home and Away Changing Rooms (sanitary ware and slatted benches and clothes hooks)	2			Pavilion Assets	008		£5,100.00		227					
Sports Pavilion		Fittings in disabled, mens and women's toilets	3			Pavilion Assets	005, 006, 007, 012,013,014		£3,000.00		228					
Sports Pavilion		Extractor fans in kitchen and home and away changing rooms	3						£450.00		229					
Sports Pavilion		Kitchen fittings, sink, 3 wall cupboards, 2 corner units, 1 cupboard base unit, 3 drawer base unit	1			Pavilion Assets	016,017		£5,000.00		230					
Sports Pavilion	Outside	Septic Tank	1						£5,200.00		231					
Sports Pavilion	Outside	Goal Posts	4			Pavilion Assets	026		£1,000.00		232					
Sports Pavilion	Outside	Decorative metal grille to veranda	1						£500.00		234					
Sports Pavilion	Outside	Cycle Rack	1			Pavilion Assets	040		£1,000.00		235					
Sports Pavilion	Outside	Storage shed	1		20/11/2020				£1,186.71		288			Yes		
Sports Pavilion - Net Store		Large Grass Cutter Allen (Flymo)				Maint Equip Photos	26.jpg 27.jpg 28.jpg		£500.00		269					
Sports Pavilion - Net Store		Grass Cutter Masport 300 AL				Maint Equip Photos	29.jpg 30.jpg 31.jpg		£350.00		270					
Sports Pavilion - Net Store		Scythe Mower	1			Maint Equip Photos	36.jpg 37.jpg		£1,000.00		272					
Stockbridge Meadows		Boardwalk - recycled plastic	1		16/11/2022				£68,708.00		352			Yes		
Stockbridge Meadows		Metal Picnic Tables	2		15/01/2018				£2,000.00		140					
Stockbridge Meadows		Steel Sculptures	3						£20,000.00		133			Yes		
Stockbridge Meadows		Oak Seat	3						£500.00		239			Yes		
Stockbridge Meadows		Teak half tree bench & commemorative brass plaque	1		17/08/2021				£749.98		329			Yes		
Stockbridge Meadows		Groundwork for memorial bench	1		21/11/2021				£480.00		340					
Stockbridge Meadows		Picnic Table	2						£440.00		240			Yes		
Stockbridge Meadows		Wavy Line Metal Bench	1						£290.00		241					
Stockbridge Meadows		Vehicular Gates	2						£5,000.00		242			Yes		
Stockbridge Meadows		Pedestrian Gates	2						£2,500.00		243			Yes		
Stockbridge Meadows		Boardwalk	X Mtrs						£5,000.00		244			Yes		

Location		Asset Details															Disposals
Building	Room	Description	Quantity	Type	Purchase date (if known)	Picture Folder	Picture	Warranty Expiry	Historic Cost FY22/23	Ident Number	EDGE Asset Number	Insurance Value	Serial number	Maintenance	Services	Statutory	
Village Hub		Coffee Grinder	1						£500.00		92			Yes		Yes	
Village Hub		Coffee Grinder							-£500.00	Replaced	92			Yes		Yes	Y
Village Hub		Coffee Machine							£5,000.00		93			Yes		Yes	
Village Hub		Coffee Machine							-£5,000.00	Replaced	93			Yes		Yes	Y
Village Hub		Espresso machine	1		18/10/2022				£4,066.25		349			Yes			
Village Hub		Coffee Grinder	1		18/10/2022				£581.88		350			Yes			
Village Hub		Water Still							£2,500.00		94			Yes		Yes	
Village Hub		Convection Oven	1						£2,500.00		95			Yes		Yes	
Village Hub		Convection Oven	1						-£2,500.00	Replaced	95			Yes		Yes	Y
Village Hub		Convection Oven	1		18/10/2022				£1,390.83		348			Yes			
Village Hub		Standard Oven							£3,000.00		96			Yes		Yes	
Village Hub		Dishwasher			30/09/2017				£2,824.00		137						
Village Hub		3 Door Fridge							£2,500.00		98			Yes		Yes	
Village Hub		2 Door Freezer							£2,500.00		99			Yes		Yes	
Village Hub		LAS counter freezer	1		44041				£2,468.32		286			Yes		Yes	
Village Hub		Under Counter Fridge - LH Hinged			44041				£903.10	No.1	285						
Village Hub		Under Counter Fridge							£1,000.00	No.2	101			Yes		Yes	
Village Hub		Single door upright cooler 336L - grey	1		16/01/2020				£392.00		276						
Village Hub		Panini Grill							£300.00		102			Yes		Yes	
Village Hub		Refrigerated Display							£1,800.00		103			Yes		Yes	
Village Hub		Counter							£9,000.00		104						
Village Hub		Air Conditioning unit - kitchen	1		26/02/2020				£2,260.00		277			Yes			
Village Hub		Water Dispenser							£500.00		105			Yes		Yes	
Village Hub		Social distance screens	1		24/07/2020				£2,380.00		284					Yes	
Village Hub		EPOS system hardware - 1 x cashdrawer, 1 x printer, 2 x handheld devices			02/11/2020				£392.59		287						
Village Hub		Crockery and Utensils							£5,000.00		106						
Village Hub		Kenwood Mixer	1		28/10/2021				£428.34		330						
Village Hub		Kitchenaid Hand Blender	1		30/06/2022				£565.83		346						
Village Hub		Buffalo countertop fryer	1		30/06/2022				£249.99		347						
Village Hub		Upright Freezer							£1,400.00		107			Yes		Yes	
Village Hub		Cooker Hood							£13,500.00		108			Yes		Yes	
Village Hub		Library Racking							£11,500.00		109			Yes		Yes	
Village Hub		Computer Equipment (itemised)							£11,000.00		112			Yes		Yes	
Village Hub		Desk Top PC	5						£5,000.00		113			Yes		Yes	
Village Hub		Laptop PC	5						£5,000.00		114			Yes		Yes	
Village Hub		Network printer	1						£500.00		115			Yes		Yes	
Village Hub		Server - HPE Proliant ML30	1						£3,072.40		342			Yes		Yes	
Village Hub		UPS	1						£2,000.00		117			Yes			
Village Hub		Server cabinet	1						£1,500.00		118						
Village Hub		HD CCTV system	1		22/07/2019				£3,750.00		273						
Village Hub		22" HD CCTV monitor	1		15/07/2019				£130.00		273						
Village Hub		Telephone System (BT)	1		17/10/2018				£1,073.00		160			Yes		Yes	
Village Hub		Lighting System							£33,000.00		121			Yes		Yes	
Village Hub		Stair Lift	1						£11,500.00		122			Yes		Yes	
Village Hub		Boiler							£3,000.00		131			Yes		Yes	
Village Hub		Furniture (Various items)							£12,000.00		123			Yes		Yes	
Village Hub		Furniture for new rooms - 17 x chairs, staff room desk, 4 x desks			07/09/2021				£2,528.00		338						
Village Hub		Blinds (Multiple)							£4,500.00		124			Yes			
Village Hub		Safe							£900.00		125						
Village Hub		Keysafe							£200.00		126						
Village Hub		Lockers							£450.00		127						
Village Hub		Projector							£1,400.00		128			Yes		Yes	
Village Hub		Projectors & screens, ceiling mounts	3		18/05/2021				£2,555.44		335						
Village Hub		Air Conditioning & base- Parish Office/large meeting room	1		13/06/2019				£4,390.00		163/164						
Village Hub		Daikin Wall mounted a/c units (extension rooms)	4		22/07/2021				£5,090.00		336			Yes			
Village Hub		Mitsubishi HRV unit	1		22/07/2021				£3,965.00		3377			Yes			
Village Hub		Television Stand							£300.00		129						
Village Hub		PA system - atrium	1		07/07/2020				£1,290.50		282						
Village Hub	Outside	Disability access railings - Hub steps	2		17/07/2020				£710.00		283						
Village Hub		Marquee, flooring & guttering	1		01/02/2021				£1,573.66		310			Yes			
Village Hub	Outside	Front Hub Sign							£2,500.00		130						
Village Hub	Outside	Defibrillator Cabinet			19/06/2018				£495.00		149						
Village Hub	Roof	Photovoltaic (PV) Installation							£25,000.00		132			Yes		Yes	
Village Hub		Office Contents*							£16,078.72								
Village Hub		Magnetic Board library	1		06/11/2022				£415.75		354						
Memorial		Oak Seat	1						£500.00		209			Yes			
Memorial		Wooden Slat Seat	1						£300.00		210			Yes			
Memorial		Oak railing	1		24/01/2022				£8,377.50		332			Yes			
Workshop	1	Trailer		2 Wheel		Maint Equip Photos	12.jpg		£750.00		1			Yes		Yes	
Workshop	1	Hedge Trimmer		STIHL 86R		Maint Equip Photos	13.jpg 14.jpg		£439.00		3			Yes		Yes	
Workshop	1	Garden Vacuum		STIHL SH55		Maint Equip Photos	07.jpg 08.jpg		£240.00		5			No		No	
Workshop	1	Portable generator		Robin		Maint Equip Photos	11.jpg		£350.00		8			Yes		Yes	
Workshop		Shelf Racks	4			Maint Equip Photos	02.jpg		£600.00		249						
Workshop		Workbench	1			Maint Equip Photos	01.jpg		£250.00		250						

Location		Asset Details														Disposals		
Building	Room	Description	Quantity	Type	Purchase date (if known)	Picture Folder	Picture	Warranty Expiry	Historic Cost FY22/23	Ident Number	EDGE Asset Number	Insurance Value	Serial number	Maintenance	Services		Statutory	
Workshop		Stihl FS130 Strimmer	1			Maint Equip Photos	18.jpg 19.jpg		£450.00		253							
Workshop		Fire Safe Filing Cabinets	2			Maint Equip Photos	25.jpg		£700.00		267							
Workshop	1	Grit Spreader				Maint Equip Photos	23.jpg		£275.00		30			Yes				
Workshop		Draper 83818 Pressure Washer	1		09/07/2018				£295.54		150							
Workshop		Pressure Washer Water Tank	1		01/08/2018				£249.00		151							
Workshop		Hikvision 16CH 5.0MP ultra HD DVR CCTV	1		24/06/2020				£245.83		281							
Workshop		Heavy duty tripod ladder 8 ft	1		03/03/2022				£325.00		334							
		Electric bike Batri Bike, Diamond Pro	1		10/08/2021				£400.00		328			Yes				
		*see office contents sheet							<b>TOTAL</b>	<b>£747,913.57</b>								

**Office Contents-Audit Sheet**

**Asset Details**

Description	Quantity	Picture	Warranty Expiry	Historic Cost 2022/23	Ident Number	Edge Asset No.	Serial number	Maintenance	Services	Statutory
Desks With Pedestals	2									
Tall, 2 Door, Storage Cupboards	3									
4 Drawer Filing Cabinets	2									
4 Drawer Filing Cabinets	-1									
Office Swivel Chairs	2									
Small Round Meeting Table	1									
Chairs (Might Be Hub Chairs?)	3									
Wall Shelving	1									
Rectangular Table	1									
Table-Top Fridge	1									
Large Fan	1									
Telephones	2									
Desktop Computers	1				Replaced 28/04/21	Original cost estimate unknown				
Hp Laptop	1									
Smart UPS	1									
Olympus Digital Voice Recorder And Speakers	1									
PC Speakers	2									
Shredder (New This Year - Already On Edge)	1									
Plastic Comb Binder	1									
Guillotine	1									
Laminator	1									
Heavy Duty Stapler	1									
<b>TOTAL*</b>				<b>£12,013.42</b>		91				
<b>2017/18 additions</b>										
18/07/2017 Shredder	1			£322.00		139				
<b>2018/19 additions: (£1,121)</b>										
15/01/2019 HP desktop, 24" monitor and speakers	1			768.56		153		W/s 3		
21/01/2019 Windows 10 Pro for HP desktop	1			122.22		158		W/s 3		
21/01/2019 Rectangular panel 1200mm beech desk	1			135.00		156				
11/01/2019 High back office chair with adjustable arms - blue	1			95.00		157				
<b>2019/20 additions: (£644.33)</b>										
24/03/2020 Synology DS918 and 4 bay desktop NAS enclosures	1			411.05		279				
24/03/2020 WD2 2B NAS hard drive - red	1			233.28		280				
<b>2021/22 additions</b>										
22/12/2021 ASUS laptop	1			399.16		331		Timebank		
22/12/2021 Office 2021 Professional Software for laptop	1			85.00		331				
<b>2022/23 additions</b>										
07/06/2022 HP Desktop core i5 10505/3.2 GHz - RAM 8 GB - SSD 256 GB	1			494.00		345		Assistant Clerk		
26/10/2022 HP Desktop 295 G6 Ryzen 5 4600/3.7 Ghz RAM 8GB	1			625.87		351		Clerk		
21/01/2022 Timebank Laptop	1			374.16		356				
<b>TOTAL*</b>				<b>£16,078.72</b>						

Disposed Apr 2022 - replaced with 2 drawer version (items under £200)

\* see Office Contents on Contents and Total Tab



Location		Inventory Asset Details (Items under £200)													Disposals
Building	Room	Description	Quantity	Type	Purchase date (if known)	Picture Folder	Picture	Warranty Expiry	Historic Cost FY2022/23	Ident Number	Serial number	Maintenance	Services	Statutory	
Cemetery Shed	1	Wheelbarrow		Plastic					£25.00			No		No	
Cemetery Shed	1	Lawn Mower		Quantum XTS 50		Maint Equip Photos	36.jpg 37.jpg		£150.00			Yes		Yes	
Cemetery Shed	1	Garden Spade							£15.00	No.2					
Cemetery Shed	1	Various signs							£50.00						
Community Hub		Toaster	1	Dualit - 6 slice	29/11/2022				£179.99						
Community Hub		Legionnaires Thermometer Kit	1		07/12/2022				£105.99						
Parish Office	1	Webcam	1	Oriecam HP 1080P	17/04/2020				£37.49						
Parish Office	1	Noise cancelling telephone headset	1	Binaural	08/06/2021				£33.32						
Parish Office	1	2 drawer filing cabinet beech	1	Beech	21/03/2022				£128.00			No			
Parish Office	1	Lenovo E27-30 27" computer screens	2		26/04/2022				£273.32						
Rec Ground		Dog bins and posts	2	Red HGM45	05/08/2020				£378.00						
St. Georges Allotments		Lidded plastic box for asbestos disposal	1						£19.96						
St. Georges Allotments		Sign - asbestos only	1		18/06/2020				£40.00						
Sports Pavilion	Main room	Tables	6						£100.00						
Sports Pavilion	Main room	Fire extinguishers	3						£90.00			Yes		Yes	
Sports Pavilion	Main room	Fire blanket	1						£10.00			Yes		Yes	
Sports Pavilion	Main Room	Vacuum Cleaner	1						£100.00						
Sports Pavilion	Main Room	Dupray Steam Cleaner	1		17/07/2019				£125.00						
Sports Pavilion	Kitchen	Kettle	1						£25.00			Yes	Electricity	Yes	
Sports Pavilion	Main area	White boards	2						£30.00						
Sports Pavilion		Folding Square Tables	5			Pavilion Assets		021	£200.00						
Sports Pavilion		Waste Bins	6			Pavilion Assets		022	£100.00						
Sports Pavilion		Fridge			20/04/2018	Pavilion Assets			£100.00						
Sports Pavilion		Microwave	1			Pavilion Assets		019	£50.00						
Sports Pavilion		Toaster	1						£15.00						
Sports Pavilion		Assorted Saucepans and Cooking utensils	1			Pavilion Assets		018,020	£250.00						
Sports Pavilion		Assorted Crockery	1						£200.00						
Sports Pavilion		Assorted Cutlery	1						£100.00						
Sports Pavilion		Boot cleaners	2			Pavilion Assets		023	£300.00						
Net Store		Goal Nets	2						£112.00						
Net Store		New Goal Nets	2			Pavilion Assets		030	£112.00						
Net Store		Corner posts	8			Pavilion Assets		029	£160.00						
Net Store		Assorted trophies							£1.00						
Net Store		Gazebo							£50.00						
Net Store		Gazebo - Hub?	2						£200.00						
Net Store		Spade for sports teams	2						£20.00						
Village Hub		Magazine Rack	1		14/05/2019				£160.00						
Village Hub		Library books							£10,000.00						
Workshop	1	Leaf Blower		STHL BG56C		Maint Equip Photos	04.jpg		£199.00			No		No	
Workshop	1	Portable Sprayer				Maint Equip Photos	09.jpg		£30.00	No.1		No		Yes	
Workshop	1	Hand Saw		Single handed					£15.00			Yes		No	
Workshop	1	Stanley Fatmax cordless twinpack kit							£134.99						
Workshop	1	Stanley Mixed Tool Set 210 pieces							£154.61						
Workshop	1	Hand Broom							£5.00	No.1					
Workshop	1	Hand Broom							£5.00	No.2					
Workshop	1	Garden Hoe							£15.00	No.1					
Workshop	1	Garden Hoe							£15.00	No.2					
Workshop	1	Garden Fork							£15.00	No.1					
Workshop	1	Garden Fork							£15.00	No.2					
Workshop	1	Garden Spade							£15.00	No.1					
Workshop	1	Garden Rake							£15.00	No.1					
Workshop	1	Garden Rake							£15.00	No.2					
Workshop	1	Car ramp							£10.00	No.1					
Workshop	1	Car ramp							£10.00	No.2					
Workshop	1	Portable appliance transformer 110-V							£50.00			Yes		Yes	
Workshop	1	Extension ladder				Maint Equip Photos	24.jpg		£60.00			Yes		Yes	
Workshop		Broom	1						£20.00						
Workshop		Snow Shovel	2			Maint Equip Photos	20.jpg		£20.00						
Workshop		Sack Barrow	1			Maint Equip Photos	05.jpg		£30.00						
Workshop		Black and Decker hedge trimmer	1						£100.00						
Workshop		Loppers	1						£40.00						
Workshop		Rakes	2						£40.00						
Workshop		Post Driver	1			Maint Equip Photos	06.jpg		£35.00						
Workshop		Post Hole Spade	1			Maint Equip Photos	21.jpg		£35.00						
Workshop		Henry vacuum cleaner	1			Maint Equip Photos	22.jpg		£90.00						
Workshop		ADZE Pickaxe	1						£100.00						
Workshop		Lawn Edger	1						£30.00						
Workshop		Long Handed Shears	1						£30.00						
Workshop		Key Safe	1						£50.00						
Workshop		Sledgehammer	1						£20.00						
Workshop		Red Devil High Pressure Washer	1			Maint Equip Photos	10.jpg		£50.00						
Workshop		Safety Helmets	2						£40.00						
Workshop		Mop and Bucket	1						£10.00						
Workshop		Wire Brooms	2						£30.00						
Workshop		Mobile Phones	2						£60.00						
Workshop		Angle Grinder	1		20/02/2020				£67.00						
Workshop		Safety boots			30/05/2020				£42.00						
Workshop		HVIs coloured waistcoats	2		17/07/2019				£27.87						
Workshop		HVIs bomber jacket	2		28/01/2020				£52.00						
Workshop		Secateurs	1		30/06/2020				£24.99						
Workshop		Broom	1		23/09/2020				£16.42						
Workshop		Secateurs	1		14/12/2020				£9.74						
Workshop		Safety boots - pair	2		12/11/2020				£44.98						
Workshop		Christmas Tree Lights	1		08/02/2021				£90.00						
Workshop		Extension lead & timer for lights	1		10/12/2020				£28.00						
Workshop		Sign - Christmas Tree recycling point	1		11/01/2021				£45.00						
Workshop		Loppers	1		31/12/2020				£19.99						
Workshop		Hose & hose cart	1		01/06/2022				£62.49						
Workshop		Legionnaires thermometer kit	1		07/12/2022				£105.99						
Workshop		Bike trailer - litter picking	1		08/07/2021				£50.00						

Note: many racks of books but individual items all under £200; books belong to library but do need to be insured by MPC

There are additions to books most months but old books are also removed

Total Assets under £200 year ended 31/03/2023

£16,341.14

addition 2022/23

**Financial Regulations [England]**

**(based on NALC Model Financial Regulations [England])**

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These Financial Regulations were adopted by the Council at its Meeting held on 25 November 2019

## 1. GENERAL

- 1.1. These financial regulations govern the conduct of financial management by the council and may only be amended or varied by resolution of the council. Financial regulations are one of the council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders<sup>1</sup> and any individual financial regulations relating to contracts.
- 1.2. The council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.
- 1.3. The council's accounting control systems must include measures:
  - for the timely production of accounts;
  - that provide for the safe and efficient safeguarding of public money;
  - to prevent and detect inaccuracy and fraud; and
  - identifying the duties of officers.
- 1.4. These financial regulations demonstrate how the council meets these responsibilities and requirements.
- 1.5. At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.6. Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.
- 1.7. Members of Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of councillor into disrepute.
- 1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council.
- 1.9. The RFO;

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<sup>1</sup> Model standing orders for councils are available in Local Councils Explained © 2013 National Association of Local Councils

- acts under the policy direction of the council;
  - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
  - determines on behalf of the council its accounting records and accounting control systems;
  - ensures the accounting control systems are observed;
  - maintains the accounting records of the council up to date in accordance with proper practices;
  - assists the council to secure economy, efficiency and effectiveness in the use of its resources; and
  - produces financial management information as required by the council.
- 1.10. The accounting records determined by the RFO shall be sufficient to show and explain the council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, and additional information, as the case may be, or management information prepared for the council from time to time comply with the Accounts and Audit Regulations.
- 1.11. The accounting records determined by the RFO shall in particular contain:
- entries from day to day of all sums of money received and expended by the council and the matters to which the income and expenditure or receipts and payments account relate;
  - a record of the assets and liabilities of the council; and
  - wherever relevant, a record of the council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.
- 1.12. The accounting control systems determined by the RFO shall include:
- procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
  - procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
  - identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
  - procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the council for approval to be written off except with the

approval of the RFO and that the approvals are shown in the accounting records; and

- measures to ensure that risk is properly managed.

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

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

shall be a matter for the full council only.

1.14. In addition the council must:

- determine and keep under regular review the bank mandate for all council bank accounts;
- approve any grant or a single commitment in excess of £5,000; and
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant committee in accordance with its terms of reference.

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

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

## **2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)**

- 2.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.
- 2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman or a cheque signatory (if practical) shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the council Or duly constituted Finance 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 an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary for that purpose.
- 2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.
- 2.6. The internal auditor shall:
  - be competent and independent of the financial operations of the council;
  - report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
  - 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; or

- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.
- 2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.
- 2.10. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

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

- 3.1. The Council shall review its three year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the council not later than the end of December each year including any proposals for revising the forecast.
- 3.2. The RFO must each year, by no later than December, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the council.
- 3.3. The council shall consider annual budget proposals in relation to the council's three year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.
- 3.4. The council shall fix the precept (council tax requirement), and relevant basic amount of council tax to be levied for the ensuing financial year not later than by the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.
- 3.5. The approved annual budget shall form the basis of financial control for the ensuing year.

#### 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 council for all items over £5,000 excluding VAT;
- a duly delegated committee of the council for items over £500 up to £5,000
- the Clerk, in conjunction with Chair of Council or Chair of the appropriate committee, for any items below £500. However, expenditure up to £1,000 may be authorised by the Clerk in circumstances outlined in 4.5 below.
- On items required for the Parish Office or to allow them to carry out the functions of the parish office, the Clerk shall be allowed to spend up to **£200 excluding VAT** without prior approval of the Council.
- For items of budgeted expenditure on the Hub, the Clerk and Chair (provided the Chair is not director of the Hub Management Group) up to £1,000. For items of expenditure relating to emergency maintenance, the Clerk and Chair up to £1,000 provided retrospective approval of full Council is obtained.

Such authority is to be evidenced by a minute, email or invoice duly signed by the Clerk, and where necessary also by the appropriate Chair.

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 duly delegated 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 November for the following financial year and such review shall be evidenced by an email confirming such review by the Chair of HR Panel. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.
- 4.5. In cases of risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £1,000. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.
- 4.6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the council is satisfied that the necessary funds are available and the requisite borrowing approval



has been obtained.

- 4.7. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.
- 4.8. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose "material" shall be in excess of £500 or 15% of the budget.
- 4.9. 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.
- 5.2. The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to Full Parish Council. The council shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the council or finance committee. The approved schedule shall be ruled off and initialled by the Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.
- 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 RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available council meeting.
- 5.5. The Clerk and RFO shall have delegated authority to authorise the payment of items only in the following circumstances:

- a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of 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 [or finance committee];
  - b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting Finance and General Committee or
  - c) fund transfers within the councils banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council.
- 5.6. For each financial year the Clerk and RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of Finance and General.
- 5.7. A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.
- 5.8. In respect of grants a duly authorised committee shall approve expenditure within any limits set by council and in accordance with any policy statement approved by council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the council.
- 5.9. Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.
- 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 overtime.
- 5.11. Any changes in the recorded details of suppliers, such as bank account records, shall be authorised by 2 Members.

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

- 6.1. The council will make safe and efficient arrangements for the 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.
- 6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council or committee shall be signed by two member[s] of council in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question.
- 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. Cheques or orders for payment shall not normally be presented for signature other than at a council or committee meeting (including immediately before or after such a meeting). Any signatures obtained away from such meetings shall be reported to the council at the next convenient meeting.
- 6.7. If thought appropriate by the council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable direct debit provided that the instructions are signed by two members 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.
- 6.8. If thought appropriate by the council, payment for certain items (principally salaries) may be made by banker's standing order provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to council as made. The approval of the use of a banker's standing order shall be renewed by resolution of the council at least every two years.
- 6.9. If thought appropriate by the council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories, are retained and any payments are reported to council as made. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 6.10. If thought appropriate by the council payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment.
- 6.11. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the council's records on that computer, a note shall be

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

- 6.12. No employee or councillor shall disclose any PIN or password, relevant to the working of the council or its bank accounts, to any person not authorised in writing by the council or a duly delegated committee.
- 6.13. Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.
- 6.14. The council, and any members using computers for the council's financial business, shall ensure that anti-virus, anti-spyware and firewall software with automatic updates, together with a high level of security, is used.
- 6.15. Where internet banking arrangements are made with any bank, the Clerk or RFO shall be appointed as the Service Administrator. The bank mandate approved by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.
- 6.16. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.
- 6.17. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by the Clerk and a member. A programme of regular checks of standing data with suppliers will be followed.
- 6.18. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the Council and are set out in the Policy and Procedure for Prepaid Debit Cards. Transactions and purchases made will be reported to the Council and authority for topping-up shall be at the discretion of the Clerk or RFO.
- 6.19. Any pre-paid debit card issued will be specifically restricted to the person or persons authorised to use it and will also be restricted to a single transaction maximum value of £200 unless authorised in accordance with the Council's Policy and Procedure for Prepaid Debit Cards.
- 6.20. A corporate credit card in the name of Melbourn Parish Council will be specifically

restricted to use by the Clerk and shall be subject to automatic payment in full at each month-end. The credit card limit will be £5,000, as set out in the Credit Card Policy and Procedure (document 4.35). Expenditure must be approved in advance by Council and shall be in accordance with the Council's Policy and Procedure for Credit Cards. Personal credit or debit cards of members or staff shall not be used under any circumstances.

- 6.21. The RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Receipts for payments made shall be forwarded to the RFO with a claim for reimbursement in accordance with the Policy and Procedure for Petty Cash.
- a) The RFO may maintain a petty cash float of up to £30 for the purpose of defraying operational and other expenses. Receipts for payments made from petty cash shall be kept to substantiate the payment. The maximum amount that can be repaid from petty cash is £10.
  - 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 duly delegated 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 must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available council meeting, as set out in these regulations above.
- 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 council.
- 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 2000 or otherwise) other than:
- a) by any councillor who can demonstrate a need to know;
  - b) by the internal auditor;
  - ~~e)~~ by the external auditor; or

c) \_\_\_\_\_

7.5.d) \_\_\_\_\_ by any person authorised under Audit Commission Act 1998, or any superseding legislation.

~~7.6.7.5.~~ The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.

~~7.7.7.6.~~ An effective system of personal performance management should be maintained for the senior officers.

~~7.8.7.7.~~ Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall only be authorised by council.

~~7.9.7.8.~~ Before employing interim staff the council must consider a full business case.

## 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. The council will arrange with the council's banks for the sending of a copy of each statement of account to the Chairman of the council at the same time as one is issued to the Clerk or RFO.
- 8.4. All loans and investments shall be negotiated in the name of the council and shall be for a set period in accordance with council policy.
- 8.5. The council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 8.6. All investments of money under the control of the council shall be in the name of the council.
- 8.7. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 8.8. Payments in respect of short term or long term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

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## **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 year.
- 9.5. All sums received on behalf of the council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the RFO considers necessary.
- 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 RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.
- 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.
- 9.10. Any income arising which is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting (see also Regulation 16 below).

## **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 minimis* provisions in Regulation 11.1 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); and
  - vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
- b. Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 (“the Regulations”) which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations<sup>2</sup>.
- c. The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service

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



contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)<sup>3</sup>.

- d. When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the council.
- e. Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post or email. Each tendering firm shall be invited to submit their tender in a marked sealed envelope and which shall remain sealed until the prescribed date for opening tenders for that contract. Tenders submitted by email should clearly state the specific reference and title of the tender in the email heading.
- f. All sealed tenders shall be opened by the Proper Officer, after the deadline for submission of tenders has passed, at a council or committee meeting at least one week before consideration by Councillors.
- g. Any invitation to tender issued under this regulation shall be subject to Standing Orders 18 c-f, <sup>4</sup> and shall refer to the terms of the Bribery Act 2010.
- h. When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall use their reasonable endeavours to obtain 3 quotations (priced descriptions of the proposed supply). If fewer than 3 tenders have been received by the deadline, the Chair of the Council or of the relevant Committee will consider extending the tender deadline as set out in Policy and Procedure for Procurement of Goods and Services (document 3.34) and Policy and Procedure for the Appointment of Contractors (document 4.22);
- i. where the value is below £3,000 and above £1,000 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.
- i. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- j. Should it occur that the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

<sup>3</sup> Thresholds currently applicable are:

- a. For public supply and public service contracts 209,000 Euros (£164,176)
- b. For public works contracts 5,225,000 Euros (£4,104,394)

<sup>4</sup> Based on NALC's model standing order 18d in Local Councils Explained © 2013 National Association of Local Councils

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

- 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 of 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 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 £1,000.

- 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 full council. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.5. Subject only to the limit set in Regulation 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 RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

## **15. INSURANCE**

- 15.1. Following the annual risk assessment (per Regulation 17), the RFO shall effect all insurances and negotiate all claims on the council's insurers.
- 15.2. The RFO shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.
- 15.3. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to council at the next available meeting.
- 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 annually 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 accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The Clerk and RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing

Document.

## **17. RISK MANAGEMENT**

- 17.1. 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.
- 17.2. When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

## **18. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS**

- 18.1. It shall be the duty of the council to review the Financial Regulations of the council from time to time. The Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these Financial Regulations.
- 18.2. 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.

## **19. GENERAL RESERVES**

The Council shall hold General Reserves at a level which is consistent with its Reserves Policy (currently six months of annual expenditure). At such times as the Council's General Reserves are below this level, it shall take reasonable measures to build them back up to the recommended level. Such measures may include precepting for a contribution to the Council's General Reserve.

**Document Approval:**



**(Chair to Melbourn Parish Council)**

**Date of Parish Council Meeting: 24 October 2022**

*Document Review Policy: 1 Year from last approval*

**POLICY AND PROCEDURE:      INVESTMENT PLAN 2022-23**

## 2022-23 Investment Plan- (Mar 2023)

The Investment Plan is normally reviewed annually but changes in the economic climate has given rise to half yearly reviews to ensure that the investments are making the best return for the Parish Council and are accessible when required.

### Funds Available for Investing

MPC has approximately £340,000 temporary surplus funds available during 2022/23 (see table below):

Source	Balance at 01/04/22	Maximum investment term	Comments
<b>General Reserve</b>	£158,500	3 months	Easy access required in case of emergency need
<b>Asset Management Reserve</b>	£72,000	£10k: instant access £62,000: 3m-1 yr	£10k anticipated for projects in 2022/23 – needs to be accessible
<b>s106 Reserve (unallocated funds only)</b>	£110,000 (note: further funds may be received in 2022/23)	3 months (potentially 1 yr if no further projects anticipated this year)	Balance excludes funds that have already been allocated or are anticipated to be allocated to projects in 2022/23 e.g. playground, skate park, boardwalk etc

This above calculation has not been updated since September 2022 and will be fully recalculated for September 2023.

- The majority of MPC's available funds should be kept readily accessible - maximum three month notice period.
- It should be possible to invest part of the AMR and s106 reserve for a longer term.
- The Investment Plan should be reviewed as MPC's plans for spending s106 and AMR funds are agreed to ensure that funds are available when required.

### Economic Climate

Following a period of interest rates being at a historic low, recent inflationary pressures have resulted in several increases to the Bank of England base rate. This was raised to 4% in February 2023. Interest rates appear to be stabilising however the Bank of England are not ruling out further rises, they are anticipating inflation to fall.

### Current position – 10<sup>th</sup> October 2022

MPC has £325,286 invested in four accounts – see breakdown below.

### Review of existing investment performance:

Institution	Product	Current Investment	Notice Period	Yield (at 28 Feb 2023)	FSCS Yes/No	Credit Rating
CCLA	Public Sector Deposit Fund* (money market fund)	£85,000	On demand	3.90%	n/a	AAAmf (Fitches) Unchanged
Nationwide (issue 1)	45 day Members Business Saver deposit account	£115,146	45 days	2.8%	Y	AA3 (Moody's) Unchanged
Charity Bank	40 day ethical notice	£30,292	40 day	1.87%	Y	-

\*The Public Sector Deposit Fund is a money market fund specifically designed for the Public Sector. It invests in a diversified portfolio of high-quality sterling denominated deposits and instruments. Its primary aim is to maintain the net asset value of the fund at par. The purchase of shares in the PSDF is not the same as investing in a bank deposit account and is not a guaranteed investment. There is a risk that the value per share may fall below face value.

## Investment Options for remainder of 2022/23

A review of available investments, open to Parish Councils, which meet MPC's Investment Strategy requirements was undertaken (see Appendix 1 below).

The **best yields** currently available to Parish Councils are:

Institution	Product	Minimum Investment	Notice Period	Yield (at Feb 2021) Fixed/Variable	FSCS Yes/No	Credit Rating
Charity Bank	Ethical 40 day notice	£1,000	40 days	1.71% V for bals>£10k	Y	-
Charity Bank	Ethical 1-Year Business Fixed Rate	£10,000	Matures 1 Year	3.36% F	Y	-
Charity Bank	Ethical Easy Access business savings	£10,000	On Demand	1.72%	Y	-
Charity Bank	Ethical 100-day notice	£1,000	100 days	2.12% >£25,000 2.27%	Y	-
Cambridge & Counties Bank	95 day business notice	£10,000	95 days	3 % V	Y	-
Cambridge & Counties Bank	1 yr fixed rate business bond	£10,000	Matures 1 yr	3.5% F	Y	-

MPC currently has £230,439 invested. The available fund for investment is approximately £340,000. Our HTB investment matured and was returned to the Parish Councils Current Account. We currently hold £174,160 in the Unity instant access account.

Of MPC's existing investment accounts, CCLA is performing well and Nationwide offers relatively good yields compared to the best new offerings. Our Charity Bank 1 year bond has been reinvested to a 40 notice account.

Cambridge & Counties Bank are offering good returns although one account requires 95 days' notice and a yield which is not significantly lower is offered by Charity bank with 40 days' notice whilst CCLA offers instant access with a higher yield. Cambridge & Counties 1-year fixed rate business bond is the best return currently available to Parish Councils.

### **Investment Plan Recommended for remainder of 2022/23:**

CCLA PSDF – this investment is currently performing well. MPC has increased their investment by to £85,000. Note that this investment is not the same as a bank deposit.

Nationwide 45 day business saver - this account has offered consistently good returns and remains one of the best returns currently available with under three months' notice. MPC should keep their investment at the current level (£115,000). This balance exceeds the FSCS limit.

Hampshire Trust Bank 45 day notice deposit – This has been sent back to the Parish Council. This was received in Jan and no investment has been made. (£135,000) We need to consider whether the £50,000 should be reinvested in a Charity Bank ethical 40 day notice account (£50,000),

These should be made subject to committee agreement:

CCLA (£25,000) and Cambridge & Counties Bank 1 year fixed bond (£60,000).

Charity Bank 1yr ethical fixed rate/ethical easy access – the proceeds from the matured 1yr bond (£30,000) should be invested in a new Charity Bank ethical 40 day notice account W We need to consider whether the £50,000 should be invested to bring the investment to £80,000.

Cambridge & Counties Bank 1 year fixed business bond – MPC should invest £60,000 of the proceeds from HTB in a new investment with C&CB

Total invested = £340,000 (includes £15,000 increase)

Liquidity breakdown of suggested investments:

£85,000 = instant notice (25%)

£80,000 – 40 day notice (23.5%)

£115,000 = 45 day notice (34%)

£60,000 = one year maturity (17.5%)

The proposed investment plan spreads investments between institutions and account types which spreads risk via diversification.

All investments should be reviewed in September 2023 or earlier if there is a significant change in interest rates, perceived risk of financial institution failure or economic climate.

**Document Approval:**

**(Chair to Melbourn Parish Council)**

**Date of Parish Council meeting: 24<sup>th</sup> October 2022**

*Review: 6 months*



**Melbourn Parish Council**  
**Subject Access Request**  
**Form**

Process to Action		
Name of requester (Method of communication) Email Address Phone number Postal Address		
Date Subject Access Request made		
Is the request made under the Data Protection Legislation	Yes	No
Date Subject Access Request action to be completed by (One month after receipt time limit)		
Extension to the date of reply requested ( An extension of another two months is permissible provided it is communicated to the subject within the one month period)	Yes	No
Extension date advised to the Subject Requester and method of contact		
Identification must be proven from the below list: Current UK/EEA Passport UK Photo card Driving Licence (Full or Provisional) EEA National Identity Card Full UK Paper Driving Licence State Benefits Entitlement Document State Pension Entitlement Document HMRC Tax Credit Document Local Authority Benefit Document State/Local Authority Educational Grant Document HMRC Tax Notification Document Disabled Driver's Pass Financial Statement issued by bank, building society or credit card company Utility bill for supply of gas, electric, water or telephone landline A recent Mortgage Statement A recent council Tax Bill/Demand or Statement Tenancy Agreement Building Society Passbook which shows a transaction in the last 3 months and their address		
Verification sought that the Subject Access request is substantiated	Yes	No
Verification received	Yes	No
Verification if the Council cannot provide the information requested	Yes	No
Is the request excessive or unfounded?	Yes	No
Request to be actioned	Yes	No
Fee to be charged (Subject Access requests must be undertaken free of charge to a requester unless the legislation permits a reasonable charge)	Yes	No
If the request is to be refused, action to be taken and by whom.		

