

MELBOURN PARISH COUNCIL – FINANCE AND GOOD GOVERNANCE COMMITTEE
(District of South Cambridgeshire)

A meeting of the Finance & Good Governance Committee held on Monday 17 June 2024, at 19:30 in the Austen Room, Community Hub, 30 High Street, Melbourn, SG8 6DZ

Present: Cllrs Alexander, Campbell, Clark, Hart, Kanagarathnam (Chair)

Absent:

In attendance: Abigail Williams (Parish Clerk), Shelley Coulman (RFO)

FINANCE & GOOD GOVERNANCE COMMITTEE: MINUTES

Meeting started 19:31

- FG001/24** To receive nominations and elect a Chair of the Finance & Good Governance Committee
Nominations were received for Cllr Kanagarathnam to be elected Chair of the Finance & Good Governance Committee. No other nominations were received.
It was RESOLVED to elect Cllr Kanagarathnam as Chair of the Finance & Good Governance Committee.
Proposed by Cllr Clark, seconded by Cllr Hart. All in favour.
- FG002/24** To receive nominations and elect a Vice Chair of the Finance & Good Governance Committee
Nominations were received for Cllr Kilmurray to be elected Vice Chair of the Finance & Good Governance Committee. No other nominations were received.
It was RESOLVED to elect Cllr Kilmurray as Vice Chair of the Finance & Good Governance Committee.
Proposed by Cllr Hart, seconded by Cllr Alexander. All in favour.
- FG003/24** To receive and approve apologies for absence
Apologies were received from Cllr Kilmurray with acceptable reasons given.
It was RESOLVED to accept apologies from Cllr Kilmurray.
Proposed by Cllr Hart, seconded by Cllr Clark. All in favour.
- FG004/24** **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 received.
- FG005/24** **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 present.
- FG006/24** **To approve the minutes of the Finance & Good Governance Committee Meeting held on 18 March 2024**
It was RESOLVED to approve the minutes of the Finance & Good Governance Committee Meeting held on 18 March 2024 as an accurate record.
Proposed by Cllr Clark, seconded by Cllr Hart. All in favour.
- FG007/24** **To report back on the minutes of the Finance & Good Governance Committee Meeting held on 18 March 2024**
Nothing to report.
- FG008/24** **To review the Timetable for Recurring Agenda items for 2024/25 – note change from June to July for 2025/26 will be reflected in the next calendar.**
It was noted that changes to reflect the advice from the RFO should be made to the timetable for recurring agenda items as resolved under item FG050/24 (March 2024).
- FG009/24** **To note quarterly VAT return/refund**
It was noted that a VAT refund of £4,594.17 was received on 7 May 2024. Figure confirmed as expected by RFO.
- FG010/24** **To consider the Internal Auditor’s report, note completed AGAR and note dates of public notice**

The first part of the Internal Auditors report was noted and the Notice of Public Rights and Publication of the Unaudited Annual Governance & Accountability Return for the accounts for the year ended 31 March 2024 were posted as Monday 17 June – Friday 26 July 2024.

FG011/24 To complete the annual effectiveness of the system of internal controls review

The Clerk and RFO presented the completed annual effectiveness of the system of internal controls review and highlighted suggested actions as highlighting the current debit card process, the addition of a card reader to enable cashless income and mitigate the fact that we do not have a barcoded paying in book for Unity Trust Bank, signatories are to be reviewed by Full Council.

It was RESOLVED to recommend the annual effectiveness of the system of internal controls review to Full Council.

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

FG012/24 To complete the annual effectiveness of the system of internal audit review

The Clerk and RFO presented the completed annual effectiveness of the system of internal audit review and highlighted no areas on concern.

It was RESOLVED to recommend the annual effectiveness of the system of internal audit review to Full Council.

Proposed by Cllr Campbell, seconded by Cllr Alexander. All in favour.

FG013/24 To review the allotment fees

Comparison was made against other local allotment sites, consideration taken for rising upkeep costs.

It was RESOLVED to recommend to Full Council an increase of £2.00 for a St Georges plot (rising to £34.00) and £1.50 for a Grays plot (rising to £28.00).

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

FG014/24 To review the pavilion hire and match fees

Comparison was made against other local hall hire and pitch hire costs, consideration was taken for rising upkeep costs.

It was RESOLVED to recommend to Full Council to keep the current hire costs of the pavilion to £15.00 per hour (£60 max).

Proposed by Cllr Campbell, seconded by Cllr Alexander. All in favour.

It was RESOLVED to recommend to Full Council to increase pitch hire costs by £5.00 (rising to £45 per game).

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

FG015/24 To discuss options for future grant funding

It was noted that there are 11 years of solar farm grant funding left. It was noted that action should be taken to ensure another stream of funds be available after this time, also to inform grant awardees that the funding only runs for another 11 years. It was proposed that we hold a 10-year review of funding, highlighting those that have benefitted and working with the awardees to come up with funding streams for the future.

ACTION: raise with Full Council for approval of 10-year event.

FG016/24 Policies: To consider and review policies as per Policy Review Schedule

- a) To note Office to review all policies and schedule to create a new policy review schedule and present to committee.

It was noted.

- b) To consider approving the draft Financial Regulations 2024 based on the Model NALC produced in April 2024.

To note the recommendation from the RFO to Full Council to delay adopting the Model Financial Regulations released from NALC until the new finance system is installed and we can adopt more of the practices outlined.

FG017/24 To note date of next meeting: Monday 4 November 2024

The date of the next meeting was noted as Monday 4 November 2024.

ACTION: Clerk to adjust to reflect changes to timetable as previously RESOLVED and present back to Full Council with new dates.

Meeting closed 20:23

MELBOURN PARISH COUNCIL – FINANCE AND GOOD GOVERNANCE COMMITTEE
(District of South Cambridgeshire)

A meeting of the Finance & Good Governance Committee held on Monday 18 March 2024, at 19:30 in the Austen Room, Community Hub, 30 High Street, Melbourn, SG8 6DZ

Present: Cllrs Alexander, Campbell, Clark, Hart, Kanagarathnam (Chair), Kilmurray

Absent:

In attendance: Abigail Williams (Parish Clerk), Shelley Coulman (RFO)

FINANCE & GOOD GOVERNANCE COMMITTEE: MINUTES

Meeting started 19:30

FG045/24 To receive and approve apologies for absence

None received.

FG046/24 **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 received.

FG047/24 **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.

FG048/24 **To approve the minutes of the Finance & Good Governance Committee Meeting held on 18 December 2023**

Note corrections made to original DRAFT.

FG042/23b) – corrections to typo in vote result. Copy & paste error.

Addition of comment re increase costs to maintenance contracts in FG042/23d).

It was RESOLVED to approved the minutes of the Finance & Good Governance Committee Meeting held on 18 December 2023 as an accurate record.

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

FG049/24 **To report back on the minutes of the Finance & Good Governance Committee Meeting held on 18 December 2023**

Nothing to report.

Cllr Kilmurray joined the meeting 19:33

FG050/24 **To review the Timetable for Recurring Agenda items**

RFO noted that the timetable would be more appropriate if we were to move the March meeting to April and the June meeting to July. This would allow time for the internal audit to have been completed and reported and for VAT returns etc to be filed.

It was RESOLVED that the timetable of recurring agenda items would be adjusted to reflect these suggestions after June 2024.

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

FG051/24 **To note quarterly VAT return/refund**

It was noted that the previous VAT refund had been received and that the next return would be made at the end of March.

FG052/24 **To note that as the internal audit is not taking place until 20 March the evaluation of the Annual Review of the Effectiveness of Internal Controls will be brought to the June meeting**

It was noted.

FG053/24 **To receive an update on the Asset Management Reserves**

RFO presented the Asset Management Reserves action plan for 2024 with highlighting:

- PRIORITY: Resurfacing of an area of Little Hands car park.

Signed..... Date.....

- All Saint’s church wall repairs are to be investigated but this is a long term plan not expected to be undertaken this year.
- External redecoration of The Hub is not expected to be carried out this year.
- External redecoration of Little Hands has been allowed in the asset management reserves for 2024/25. The replacement of the oil storage tank needs to be considered.
- Boundary railing and timber fencing to the Moor Play park is expected to be carried out by the Wardens with limited cost.
- **PRIORITY:** Surfacing at Clear Crescent park has been accounted for in 2024/25 asset management reserves.

Cllr Kilmurray noted that if replacement of the oil storage container is required at Little Hands we should look at alternative solutions such as heat pumps etc.

FG054/24 To review the Fixed Asset Register

The fixed asset register was noted.

RFO noted that the asset register would be moving to the new accounting software in the future so will be reported differently after this time.

FG055/24 Policies: To consider and review policies as per Policy Review Schedule

- a) To note that Financial Regulations are due to be updated and will not be reviewed at this time.

It was noted.

- b) To consider approving the draft Investment Strategy for 2024/25

The draft Investment Strategy was discussed and it was concluded that the RFO would investigate alternative banking options for some immediate release savings.

It was proposed that the RFO would investigate other options and report back to full council for review.

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

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

It was noted that only the dates had been changed from the previous version.

It was **RESOLVED** to recommend the approval of the Subject Access Request Register to Full Council.

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

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

It was noted that the only changes were that Alex Coxall had been added as the data protection officer and a change to the review date.

It was **RESOLVED** to recommend the approval of the Record of Processing Activities to Full Council.

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

FG056/24 To note date of next meeting: Monday 17 June 2024

The date of the next meeting was noted as Monday 17 June 2024.

Meeting closed 20:16

MELBOURN PARISH COUNCIL – FINANCE AND GOOD GOVERNANCE COMMITTEE
(District of South Cambridgeshire)

A meeting of the Finance & Good Governance Committee held on Monday, 18 December 2023, at 19:30 in the Austen Room, Community Hub, 30 High Street, Melbourn, SG8 6DZ

Present: Cllrs Alexander, Campbell, Clark, Hart, Kanagarathnam (Chair), Kilmurray

Absent:

In attendance: Abigail Williams & Alexandra Coxall (Parish Clerks), Shelley Coulman (RFO)

FINANCE & GOOD GOVERNANCE COMMITTEE: MINUTES

Meeting started at 19.34

FG033/23 To receive and approve apologies for absence

None received.

It was noted that Cllr Kilmurray would arrive late.

Shelley Coulman, RFO, joined the meeting at 19.35

FG034/23 **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

Declaration of interest was made by Cllr Clark in item FG042/23b – dispensation was granted to stay for the discussion but not to vote.

Cllr Kilmurray declared an interest in items related to the Hub finances – dispensation was granted to stay for the discussion. No votes were needed specifically about the Hub.

FG035/23 **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.

FG036/23 **To approve the minutes of the Finance & Good Governance Committee Meeting held on 6 November 2023**

It was RESOLVED to approve the minutes of the Finance & Good Governance Committee Meeting held on 6 November 2023 as an accurate record.

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

FG037/23 **To report back on the minutes of the Finance & Good Governance Committee Meeting held on 6 November 2023**

It was noted that previous recommendation of approval of updated Financial Regulations FG031/23d) had been deferred by Full Council and new updates will be discussed as item FG043/23a).

FG038/23 **To review the Timetable for Recurring Agenda items**

It was noted that the timetable should reflect the update RESOLVED at the previous meeting item FG023/23 – September meeting should be moved to October.

FG039/23 **To note quarterly VAT refund of £5,297.85 received**

It was noted.

FG040/23 **To consider a review of Little Hands rent**

It was proposed that the rent be kept at £27,000 for the coming year.

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

FG041/23 **To consider charges for internal audit by CAPALC**

Charges for the internal audit by CAPALC were accepted.

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

FG042/23 **BUDGET 2024/25**

- a) To consider approval of figures for installation and use of Rialtas finance system.

Signed..... Date.....

It was RESOLVED to recommend the installation of the Rialtas finance system to Full Council.

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

Cllr Kilmurray joined the meeting at 19.52

- b) To consider impact of long-term financial strategy report for Melbourn & District Warden Scheme on precept.

It was RESOLVED to propose to Full Council that we continue to precept £7,500 for Melbourn & District Warden Scheme and fund the additional required (£3,000) from the Parish via an application to the Community Grant Funding scheme each year.

Proposed by Cllr Hart, seconded by Cllr Campbell.

In favour: Cllrs Alexander, Campbell, Hart, Kanagarathnam, Kilmurray

Abstain: Cllr Clark

- c) To consider quotes for resurfacing project on Clear Crescent Play Park and include impact on precept.

It was discussed that funds should be taken from asset reserves for any work and it would be deferred to full council.

- d) To consider a draft estimate of income and expenditure for the forthcoming financial year for recommendation to full council.

Draft precept calculations were presented by the RFO and discussed, key points were:

- Income to remain at current levels.
- The maintenance costs for tree works are to be consolidated rather than spread across multiple budgets.
- Included in this years precept are the maintenance costs for the Moor Play parks as the new park will soon be out of warrantee.
- Insurance increases were discussed.
- Note was taken that maintenance contracts are due for review in 2024 and increase over the past 3 years should be taken into account, contracts going forward will take rising costs into account.

It was RESOLVED to recommend the draft budget for 2024/25 increased by 4.65% (£5.74 per band D household) to full Council.

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

FG043/23 Policies: To consider and review policies as per Policy Review Schedule

- a) To consider updates to Financial Regulations as per Hub agreement.

It was RESOLVED to recommend the updates to the Financial Regulations to Full Council.

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

FG044/23 To note date of next meeting: Monday 18 March 2024

The date of the next meeting was noted as Monday 18 March 2024.

Meeting closed 21.27

Signed..... Date.....

Melbourn Parish Council – Finance and Good Governance Committee

Timetable for Recurring Agenda Item - Meeting dates Jan, Mar, Jun, Sept, Dec (additional meeting in Jan if extra time needed for Precept)

Task	Purpose	PC Meeting	FGGC meeting
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 Financial Risk Assessment	Recommendation to PC		Oct
Annual Review of burial fees	Recommendation to PC		Oct
Review of FGGC terms of reference		Oct	Oct
Policy reviews/risk assessments – per Policy Review Schedule	Review policies delegated to FGGC		Oct
VAT return/refund	Quarterly check that VAT return/refund has been made	n/a	Oct
Policy reviews – investment strategy	Recommendation to PC	Oct (review 6 monthly)	Oct
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
Review of Insurance Arrangements	Recommendation of changes to PC – renewal due Oct	Sept	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 December 2023

Asset Management Reserve action plan 2024.

Background

The asset management reserve has been established to ensure that any maintenance for the assets held by the village is accounted for and planned to ensure that they can be effectively managed.

Asset Management Reserve Policy

MPC have an approved Asset Reserve Policy which under section 3.3 states that Parish Council Assets requiring attention with an expenditure in excess of £5000 will fall under the Asset Reserve Management program. The parish council obtained a report from Croyland in which advises of a number of actions required during the 5 year cycle some of which fall and will fall well below the £5000 threshold.

It was 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.

During 2023 the drainage works for little hands was completed.

Asset Reserve Actions for 2024/25

Area's assessed as requiring attention during 2024/25 as detailed in the report are:-

1) The car park at Littlehands The Moor.

The work on the degrading concrete and the removal of the grassed area replacing it with a concrete finish and increasing the car park capacity is currently scheduled take place over 2024/25.

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. Quotes have been obtained. It has not been decided as to what action will need to be taken and when.

3) External redecoration of the Hub.2024

The costing for redecoration looks high but will need to be assessed and then if deemed necessary multiple quotes requested, this is currently not scheduled for 2024/25.

4) External decoration of Littlehands nursery.

Redecoration of Little hands was noted for 2024 this has been allowed within the calculations for the asset management reserves to be utilies in 2024/25. The replacement of the oil storage tank should be considered.

5) Boundary railing and timber fencing The Moor Playpark.

The repair and redecorating of the railings and gate and recoating of the timber fences. Some of this work will be undertaken by the wardens.

6) Matting Clear Crescent Park.

It came to light that the matting needed replacing in Clear Crescent park, it was determined that this should be taken from the asset management reserve. This has been accounted for in 2024/25

Conclusion 2024

We believe that the top 2 priorities for 2024 should be number 1 the Moor car park repair work and the additional concreted area of the car park

The second priority should be Clear Crescent park.

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 Clark

Date.....

Calculation for Investment Strategy using reserves

		Running Per Month	Immediately Available	40-45 day notice	100 day notice	6 Months	1 year
Precept 2024/25 excluding addition to reserves	316,524.00	26,377.00	158,262.00				6 Months of Precept should be immediately available per reserves
General Reserve	238,342.38		158,262.00	40,040.19	40,040.19		
Asset Management reserve	87,611.71			30,000.00		10,000.00	57,611.71
S106 - See Working	191,996.78		31,906.40	21,609.05	21,609.05	21,609.05	95,263.23
Mayd	1,806.77		1,806.77				
Community Benefit Fund	3,055.36		3,055.36				
Election reserve	2,775.00		2,775.00				
Timebanking Events & Grants	689.91		689.91				
Deferred Expenditure	4,826.25		4,826.25				
S106 Community Transport	40,054.95		5,000.00			35,054.95	
Old Rec Ground Easement	5,000.00			5,000.00			
Salary Reserve	1,903.12		1,903.12				
Martins	21.55		21.55				
Debtors, Creditors, Petty Cash and Debit Cards	4,482.43		4,482.43				
	582,566.21		214,728.79	96,649.24	61,649.24	66,664.00	152,874.94
			374,580.38	147,985.83	-	-	60,000.00
			- 159,851.59	- 51,336.59	61,649.24	66,664.00	92,874.94
			-	-	-	-	-

Melbourn Parish Council

Reserves

Mar-24

	£	Notes
General Reserves	238,342.38	As at the 29/02/24
Asset Management Res	87,611.71	
S106	192,480.11	
Mayd	1,806.77	6,500.00 To be transferred i
Community Benefit Grant Funding	3,055.36	Unused
Election Reserve	2,775.00	
Timebanking Events & Grants	689.91	
Deferred Expenditure	4,826.25	No idea what this was for
S106 Community Transport	40,054.95	
Old Rec Ground Easement	5,000.00	
Salary Reserve	1,903.12	Will be used in March
Martins	21.55	
	<u>578,567.11</u>	

Bank Accounts Feb 24

Cambs & County 1 year	60,000.00	
CCLA Public Sector	85,000.00	
Charity Bank 40 days	31,018.16	
Nationwide 45 days	116,967.67	31,967.67
Unity Current	110,779.72	
Unity Bank instant access	178,386.59	159,166.31
Petty Cash & Debit Cards	414.07	
	<u>582,566.21</u>	

Difference relates to debtors and creditors 3,999.10

Melbourn Parish Council
Asset Register
Total year ended 31 March 2023

Land	£36.00
Buildings	£1,754,122.97
Community Assets	£13,785.00
Plant, Equipment & Vehicles	£752,312.49
Total	<u>£2,520,256.46</u>

Fixed Asset reconciliation year ended 31 March 2023

Opening balance 01/04/23 £2,513,152.37

Changes in year:

Melbourn Hub Signs and Electricity	30/04/2023	£2,110.61
2 X King Charles bench	05/05/2023	£1,198.60
Book Supports For Library	27/06/2023	£420.00
Mix Music Flight Case, Subwoofer and DJ Booth	01/08/2023	£456.00
Mix Music Speakers and DJ Kit	07/08/2023	£2,328.00
Multi Matting	21/09/2023	£590.88

Closing Balance 31/03/23 **£2,520,256.46**

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
83 High Street	High Street	Gardens	?	1.00	Yes	
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
Allotments	Greys	Leisure activities	?	1.00	Yes	Yes
Armingford Crescent		Open Space	?	1.00	Yes	?
Beechwood Avenue	Beechwood Avenue			1.00	Yes	
Beechwood Avenue Verge 1	Junction Water Lane SE side	Verge		1.00	Yes	
Beechwood Avenue Verge 2	Junction Water Lane NW side	Verge		1.00	Yes	
Beechwood Avenue Verge 3	Junction Cedar Close SW side	Verge		1.00	Yes	
Beechwood Avenue Verge 4	Junction Cedar Close N side	Verge		1.00	Yes	
Beechwood Avenue Verge 5	Junction Ash Grove S side	Verge		1.00	Yes	
Beechwood Avenue Verge 6	Opposite Ash Grove turning	Verge		1.00	Yes	
Beechwood Avenue Verge 7	Junction Ash Grove N side	Verge		1.00	Yes	
Beechwood Avenue Verge 8	Junction Maple Way SW side	Verge		1.00	Yes	
Beechwood Avenue Verge 9	Junction Maple Way NW side	Verge		1.00	Yes	
BMX Site	London Way	Leisure activities	2.7 Acre	1.00	Yes	Yes
Car Park	High Street	Parking	0.6 Acre	1.00	Yes	Yes
Car park and access road	Little Hands	Parking/access		1.00		
Chalkhill Barrow	Water Lane	Open Space	?	1.00	Yes	?
Clear Crescent Play Area	Clear Crescent	Leisure activities	0.51 Acre	1.00	Yes	Yes
Elm Way	Elm Way	Leisure activities	0.5 Acre	1.00	Yes	?
Golden Jubilee Orchard		Orchard	?	1.00	Yes	?
Haggers Close	Land to SW side of Haggers Close	Verge		1.00	Yes	
Maple Way	Junction with Orchard Road	Verge		1.00	Yes	
Maple Way	Junction with Orchard Road	Verge		1.00	Yes	
Millenium Copse	Adjacent to Recreation Ground	Leisure activities	2.9 Acre	1.00	Yes	?
New Recreation Ground (1)	The Moor	Leisure activities	9.5 Acre	1.00	Yes	Yes
New Road Cemetery	Of Victoria Way	Burial	2.9 Acre	1.00	Yes	Yes
Old Recreation Ground		Leisure activities	3.0 Acre	1.00	Yes	Yes
Orchard Road	opposite Orchard Gate	Verge		1.00		
Old Fire Engine House	Station Road	Storage	Station Road	1.00	Yes	Yes
Orchard Road Cemetery	Orchard Road	Burial	2.0 Acre	1.00	Yes	Yes
Stockbridge Meadows	Dolphin Lane	Leisure activities	15 Acre	1.00	Yes	?
The Moor Play Area	The Moor	Leisure activities	Included in (1)	1.00	Yes	Yes
Village Hub - land	High Street	Local Community and Business Activity	0.3 Acre	1.00	Yes	Yes
War Memorial - land	The Cross	Memorial		1.00	Yes	Yes
Worcester Way	Worcester Way	Leisure activities	0.5 Acre	1.00	Yes	Yes
TOTAL				36.00		

Insurance Value*

51,000.00

99 yr lease from SCDC from 03/08/10

* Insurance value based on professional valuation Sept 2021

Melbourn Parish Council Asset Register - Buildings											
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		£5,851,000.00						

* 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 Yes
Millenium Plaque	A10	Memorial	£1,000.00	189	£1,000.00						Yes
Village Sign	The Cross	Village Identity	£10,000.00	190	£10,000.00						Yes
Mix Music DJ, Booth Flight Case and Subwoofer	Pavillion	Mix Music	£456.00	376	£456.00						
Mix Music Speakers and DJ kit	Pavillion	Mix Music	£2,328.00	377	£2,328.00						

Owned by church; maintained by MPC

TOTAL **£13,785.00** £125,000.00

* 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
Vehicles:																	
Car Park		Parish Van	1			Maint Equip Photos	15.jpg 16.jpg 17.jpg		£1,150.00		111	0		Yes		Yes	2022
		Parish Van				Maint Equip Photos	15.jpg 16.jpg 17.jpg		-£1,150.00		111	0					
		Parish Van Citroen Berlingo	1						£9,360.00		355	£9,360.00					
Play Equipment:																	
Clear Crescent Play Area		Wicksteed Safety Grass		96 Units					£4,032.00		71	£4,032.00		Yes			
Clear Crescent Play Area		Special flexi swing 3 bay + 1 basket							£6,297.00		72	£6,297.00		Yes		Yes	
Clear Crescent Play Area		Simulator with polythene deck							£2,395.00		73	£2,395.00		Yes		Yes	
Clear Crescent Play Area		Keystone metal seat							£550.00	No.1	74	£550.00					
Clear Crescent Play Area		Keystone metal seat							£550.00	No.2	75	£550.00					
Clear Crescent Play Area		Keystone metal litter bin							£441.00		76	£441.00					
Clear Crescent Play Area		Special woodland grizzly							£19,028.00		77	£19,028.00		Yes		Yes	
Clear Crescent Play Area		Jungle swing trail							£2,547.00		78	£2,547.00		Yes			
Clear Crescent Play Area		Shimmy ropes							£324.00		79	£324.00		Yes		Yes	
Clear Crescent Play Area		Log steps	8 off						£1,000.00		80	£1,000.00		Yes			
Clear Crescent Play Area		Mounding	8sq metres						£328.00		81	£328.00					
Clear Crescent Play Area		Eco tumble surfacing (50mm)	54 units						£5,832.00		82	£5,832.00		Yes			
Clear Crescent Play Area		Eco tumble surfacing (50mm)	40 units						£3,680.00		83	£3,680.00		Yes			
Clear Crescent Play Area		Oak Seat	2						£1,000.00		200	£1,000.00		Yes			
Clear Crescent Play Area		Furnitube seat	2						£580.00		201	£580.00		Yes			
Clear Crescent Play Area		Picnic Table	1						£440.00		202	£440.00		Yes			
Clear Crescent Play Area		Mounding & Logs - 2012	1		2012				£3,122.00		291	£3,122.00					
Clear Crescent Play Area		Boulders - 2012	4		2012				£580.00		292	£580.00					
Clear Crescent Play Area		slide safety surfacing - 2012	18		2012				£1,746.00		293	£1,746.00					
Clear Crescent Play Area		slide - 2012	1		2012				£7,166.00		294	£7,166.00					
Clear Crescent Play Area		zipwire - 2012	1		2012				£7,119.00		295	£7,119.00					
Clear Crescent Play Area		Zipwire safety grass - 2012	16		2012				£672.00		296	£672.00					
Clear Crescent Play Area		Train station - 2012	1		2012				£448.00		297	£448.00					
Clear Crescent Play Area		Toadstools - 2012	3		2012				£804.00		298	£804.00					
Clear Crescent Play Area		Wooden Train + Carriage - 2012	1		2012				£1,712.00		299	£1,712.00					
Clear Crescent Play Area		Eco tumble surfacing (40mm) - 2012	128		2012				£12,416.00		300	£12,416.00					
Clear Crescent Play Area		Flying Bats cog spinner - 2012	1		2012				£799.00		301	£799.00					
Clear Crescent Play Area		Roly Poly Mirror Panel - 2012	1		2012				£739.00		302	£739.00					
Clear Crescent Play Area		Make it Rain play panel - 2012	1		2012				£857.00		303	£857.00					
Clear Crescent Play Area		Bongos play panel - 2012	1		2012				£1,117.00		304	£1,117.00					
Clear Crescent Play Area		Keyston Metal Seat (green) - 2012	1		2012				£555.00		305	£555.00					
Clear Crescent Play Area		Keyston Metal Bin (green) - 2012	1		2012				£441.00		306	£441.00					
Clear Crescent Play Area		Self-closing gate (yellow) - 2012	1		2012				£891.00		307	£891.00					
Clear Crescent Play Area		Vehicle gate (yellow) - 2012	1		2012				£1,626.00		308	£1,626.00					
Clear Crescent Play Area		log posts (29 metres) - 2012	1		2012				£2,784.00		309	£2,784.00					
The Moor Outdoor Arena		Basket Ball Arena		Hoop & Board					£1,500.00		55	£1,500.00					2020 Dismantled
The Moor Outdoor Arena		Basket Ball Arena		Fence					£500.00		56	£500.00					
The Moor Play Area		Picnic Table		Wooden					£1,500.00	No.1	58	£1,500.00		Yes			
The Moor Play Area		Picnic Table		Wooden					£1,500.00	No.2	59	£1,500.00		Yes			
The Moor Play Area		Spring Horse							£2,500.00	No.1	60	0		Yes		Yes	
The Moor Play Area		Spring Horse							£2,500.00	No.2	61	0		Yes		Yes	2022
The Moor Play Area		See-Saw							£2,500.00		62	0		Yes		Yes	2022
The Moor Play Area		Roundabout							£5,000.00		63	0		Yes		Yes	2022
The Moor Play Area		Slide		Small					£3,000.00		64	0		Yes		Yes	2022
The Moor Play Area		Climbing Frame							£3,000.00		65	0		Yes		Yes	2022
The Moor Play Area		Aerial Wire							£7,500.00		66	0		Yes		Yes	2022
The Moor Play Area		Swings							£5,000.00	No.1	67	0		Yes		Yes	2022
The Moor Play Area		Swings							£5,000.00	No.2	68	0		Yes		Yes	2022
The Moor Play Area		Slide		Large & Frame					£7,500.00		69	0		Yes		Yes	2022
The Moor Play Area		Bench seat							£500.00		70	0		Yes			
The Moor Play Area		Metal Seat Frame							£500.00		57	0					
The Moor Play Area		Moor Play area disposal							-£44,500.00			0					
The Moor Play Area		MANTIS Zipwire							£12,647.34		357	£12,647.34					
The Moor Play Area		Nexus Viper - Rope Swing							£11,044.62		358	£11,044.62					
The Moor Play Area		Hilly 4 Seat Springer							£6,187.62		359	£6,187.62					
The Moor Play Area		Piggy Springer 1 seater							£3,827.82		360	£3,827.82					
The Moor Play Area		Ovis Springer (white) 1 seater							£3,827.82		361	£3,827.82					
The Moor Play Area		Big Square Trampoline							£7,521.67		362	£7,521.67					
The Moor Play Area		Mira 2.4m high Swing 6 Place,							£9,459.79		363	£9,459.79					
The Moor Play Area		Spinmee Inc. Roundabout							£10,219.63		364	£10,219.63					
The Moor Play Area		Bespoke UniPlay Unit							£40,749.88		365	£40,749.88					
The Moor Play Area		Swift Wide1.8m high Slide							£9,262.21		366	£9,262.21					
The Moor Play Area		Staircase Steps for mound							£4,190.78		367	£4,190.78					
The Moor Play Area		Underground Tunnel							£4,120.63		368	£4,120.63					
New Recreation Ground		Youth Shelter					Pavilion Assets	38	£25,000.00		135	£25,000.00		Yes		Yes	
New Recreation Ground		Youth Sports Arena					Pavilion Assets	27	£17,000.00		187	£17,000.00		Yes		Yes	
Contents: (by location - alphabetical)																	
83 High Street		Oak Seat	1						£1,000.00		191	£1,000.00		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	
83 High Street		Platinum Jubilee Bench 5 ft	1		01/04/2022				£1,075.00		344	£1,075.00		Yes		
83 High Street		Kohima Stone	1		16/11/2016				£3,760.00		142	£3,760.00		Yes		
Back Lane / High Street		Furnitube seat	2						£580.00		192	£580.00		Yes		
BMX Site		Picnic Table	1						£440.00		194	£440.00		Yes		
BMX Site		Fencing							£5,000.00		195	£5,000.00		Yes		
BMX Site		Gates							£500.00		196	£500.00		Yes		
Cambridge Road		Furnitube seat	1						£290.00		199	£290.00		Yes		
Car Park, High Street		Fencing							£5,560.00		198	£5,560.00				
Church Yard		Gates	1						£1,032.00		289	£1,032.00		Yes		
Church Yard, Station Road & High Street		Gates	1						£1,250.00		188	£1,250.00		Yes		
Church Yard, Station Road		Kissing gates	1						£825.00		138	£825.00		Yes		
Church Yard, Church Walk		Kissing gates	1						£825.00		138	£825.00		Yes		
Fire Engine House	1	Grass Cutter		Lateral					£750.00		31	£750.00		Yes		Yes
Fire Engine House	1	Vintage Carriage		Coffin Carriage?		Maint Equip Photos	34.jpg 35.jpg		£1,000.00		32	£1,000.00		Yes		
Fire Engine House	1	Waste Collection Bin		Street Cleaner Bin		Maint Equip Photos	38.jpg		£325.00		33	£325.00		Yes		
Fire Engine House	1	Wooden Furniture		Assorted					£500.00		34	£500.00				
Fire Engine House	1	Village Map		Framed					£250.00		35	£250.00				
Fire Engine House		Billy Goat Vacuum Cleaner	1			Maint Equip Photos	32.jpg 33.jpg		£250.00		204	£250.00				
Golden Jubilee Orchard		Heritage fruit trees	50						£500.00		205	£500.00		Yes		
High Street, Bus Stop		Wooden Slat Seat	1						£300.00		197	£300.00		Yes		
High Street/Vicarage Close		Wooden Slat Seat	1						£800.00		206	£800.00		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	£6,000.00				
Highways - various		MVAS unit	1		16/07/2021				£2,006.17		326	£2,006.17		Yes		
Highways - various		MVAS unit	1		13/05/2022				£2,200.00		343	£2,200.00		Yes		
Jubilee Orchard		Interpretation Board - recycled plastic	1		25/03/2021				£740.00		325	£740.00		Yes		
Medcalfe Way / Palmers Way		Furnitube seat	1						£290.00		208	£290.00		Yes		
New Road		Oak Seat	4						£500.00		211	£500.00		Yes		
Norgetts Lane/ Orchard Road		Furnitube seat	1						£290.00		220	£290.00		Yes		
Opposite Sheeps Head Road		Furnitube seat	1						£290.00		212	£290.00		Yes		
New Road Cemetery		Oak Noticeboard	1						£1,500.00		213	£1,500.00		Yes		
New Road Cemetery		Litter bins - circular timber slat	2		14/03/2019				£328.00		159	£328.00				
New Road Cemetery		5 bar gate to rear entrance of cemetery	1		07/10/2021				£460.00		341	£460.00		Yes		
New Road Cemetery		Interpretation Board - recycled plastic	1		26/11/2020				£740.00		290	£740.00		Yes		
Orchard Road Cemetery		Oak Seat	1						£500.00		214	£500.00		Yes		
Orchard Road Cemetery		Furnitube seat	1						£290.00		247	£290.00		Yes		
Orchard Road Cemetery		Cemetery Gates	2	Wrought iron	2011				£22,500.00		327	£22,500.00				
Orchard Road Cemetery - Lychgate		Noticeboard	1						£1,000.00		207	£1,000.00		Yes		
Orchard Surgery		Outdoor polycarbonate defib cabinet	1						£495.00		333	£495.00				Yes
Recreation Ground		Wavy Line Metal Bench	3						£290.00		215	£290.00				
Riverside Corner Rec		Picnic Table	1						£440.00		216	£440.00		Yes		
		2 X King Charles benches	2						£1,198.60		380	£1,198.60				
The Moor - corner of		Furnitube seat	1						£290.00		203	£290.00		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	£800.00		?		
Sports Pavilion	Main room	Plastic Chairs	32	Plastic		Pavilion Assets	001.JPG		£320.00		38	£320.00				
Sports Pavilion	Kitchen	Water heater	1	Lincat				2015	£400.00		42	0		Yes	Electricity	Yes
Sports Pavilion	Kitchen	Water heater	1	Lincat				2015	-£400.00	Replaced	42	0		Yes	Electricity	Yes
Sports Pavilion	Kitchen	Water heater	1					09/08/2022	£727.43		353	£727.43		Yes	Electricity	Yes
Sports Pavilion	Kitchen	Hand driers	5			Pavilion Assets	010	2015	£500.00		43	£500.00		Yes	Electricity	?
Sports Pavilion	Outside	Bench game table	1						£299.00		44	£299.00		Yes		
Sports Pavilion	Outside	Picnic table	2			Pavilion Assets	009		£880.00		45	£880.00		Yes		
Sports Pavilion	Outside	Metal galvanised table	2						£1,500.00		46	£1,500.00		Yes		
Sports Pavilion	Outside	Chess set and table	1			Pavilion Assets	025		£1,500.00		47	£1,500.00				
Sports Pavilion	Outside	Air source heat pumps	2			Pavilion Assets	011		£6,000.00		48	£6,000.00		Yes	Water & Electricity	Yes
Sports Pavilion	Outside	Flood lights for sports pitches	3		25/10/2018				£1,325.00		152	£1,325.00				
Sports Pavilion	Main area	Notice boards	5			Pavilion Assets	004.JPG		£450.00		50	£450.00				
Sports Pavilion	Main area	Security system	1						£3,000.00		52	£3,000.00		Yes	Electricity	
Sports Pavilion	Outside	Clock	1						£500.00		53	£500.00			Electricity	
Sports Pavilion	Outside	Metal framework	1						£1,000.00		54	£1,000.00		Yes		
Sports Pavilion	Outside	Wavy Line Metal Bench	1						£290.00		217	£290.00				
Sports Pavilion		Heating System and Controls	1			Pavilion Assets	039,041		£1,500.00		218	£1,500.00				
Sports Pavilion		Electric Cooker	1						£350.00		221	£350.00				
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	£5,100.00				
Sports Pavilion		Fittings in disabled, mens and women's toilets	3			Pavilion Assets	005, 006, 007, 012,013,014		£3,000.00		228	£3,000.00				
Sports Pavilion		Extractor fans in kitchen and home and away changing rooms	3						£450.00		229	£450.00				
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	£5,000.00				
Sports Pavilion	Outside	Septic Tank	1						£5,200.00		231	£5,200.00				
Sports Pavilion	Outside	Goal Posts	4			Pavilion Assets	026		£1,000.00		232	£1,000.00				
Sports Pavilion	Outside	Decorative metal grille to veranda	1						£500.00		234	£500.00				
Sports Pavilion	Outside	Cycle Rack	1			Pavilion Assets	040		£1,000.00		235	£1,000.00				
Sports Pavilion	Outside	Storage shed	1		20/11/2020				£1,186.71		288	£1,186.71		Yes		
Sports Pavilion - Net Store		Large Grass Cutter Allen (Flymo)				Maint Equip Photos	26.jpg 27.jpg 28.jpg		£500.00		269	£500.00				
Sports Pavilion - Net Store		Grass Cutter Masport 300 AL				Maint Equip Photos	29.jpg 30.jpg 31.jpg		£350.00		270	£350.00				
Sports Pavilion - Net Store		Scythe Mower	1			Maint Equip Photos	36.jpg 37.jpg		£1,000.00		272	£1,000.00				
Stockbridge Meadows		Boardwalk - recycled plastic	1		16/11/2022				£68,708.00		352	£68,708.00		Yes		
Stockbridge Meadows		Metal Picnic Tables	2		15/01/2018				£2,000.00		140	£2,000.00				
Stockbridge Meadows		Steel Sculptures	3						£20,000.00		133	£20,000.00		Yes		
Stockbridge Meadows		Oak Seat	3						£500.00		239	£500.00		Yes		
Stockbridge Meadows		Teak half tree bench & commemorative brass plaque	1		17/08/2021				£749.98		329	£749.98		Yes		
Stockbridge Meadows		Groundwork for memorial bench	1		21/11/2021				£480.00		340	£480.00				
Stockbridge Meadows		Picnic Table	2						£440.00		240	£440.00		Yes		
Stockbridge Meadows		Wavy Line Metal Bench	1						£290.00		241	£290.00				
Stockbridge Meadows		Vehicular Gates	2						£5,000.00		242	£5,000.00		Yes		
Stockbridge Meadows		Pedestrian Gates	2						£2,500.00		243	£2,500.00		Yes		
Stockbridge Meadows		Boardwalk	X Mtrs						£5,000.00		244	£5,000.00		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	0		Yes		Yes	
Village Hub		Coffee Grinder							-£500.00	Replaced	92	0		Yes		Yes	Y
Village Hub		Coffee Machine							£5,000.00		93	0		Yes		Yes	
Village Hub		Coffee Machine							-£5,000.00	Replaced	93	0		Yes		Yes	Y
Village Hub		Espresso machine	1		18/10/2022				£4,066.25		349	£4,066.25		Yes			
Village Hub		Coffee Grinder	1		18/10/2022				£581.88		350	£581.88		Yes			
Village Hub		Water Still							£2,500.00		94	£2,500.00		Yes		Yes	
Village Hub		Convection Oven	1						£2,500.00		95	0		Yes		Yes	
Village Hub		Convection Oven	1						-£2,500.00	Replaced	95	0		Yes		Yes	Y
Village Hub		Convection Oven	1		18/10/2022				£1,390.83		348	£1,390.83		Yes			
Village Hub		Standard Oven							£3,000.00		96	£3,000.00		Yes		Yes	
Village Hub		Dishwasher			30/09/2017				£2,824.00		137	£2,824.00					
Village Hub		3 Door Fridge							£2,500.00		98	£2,500.00		Yes		Yes	
Village Hub		2 Door Freezer							£2,500.00		99	£2,500.00		Yes		Yes	
Village Hub		LAS counter freezer	1		44041				£2,468.32		286	£2,468.32		Yes		Yes	
Village Hub		Under Counter Fridge - LH Hinged			44041				£903.10	No.1	285	£903.10					
Village Hub		Under Counter Fridge							£1,000.00	No.2	101	£1,000.00		Yes		Yes	
Village Hub		Single door upright cooler 336L - grey	1		16/01/2020				£392.00		276	£392.00					
Village Hub		Panini Grill							£300.00		102	£300.00		Yes		Yes	
Village Hub		Refrigerated Display							£1,800.00		103	£1,800.00		Yes		Yes	
Village Hub		Counter							£9,000.00		104	£9,000.00					
Village Hub		Air Conditioning unit - kitchen	1		26/02/2020				£2,260.00		277	£2,260.00		Yes			
Village Hub		Water Dispenser							£500.00		105	£500.00		Yes		Yes	
Village Hub		Social distance screens	1		24/07/2020				£2,380.00		284	£2,380.00				Yes	
Village Hub		EPOS system hardware - 1 x cashdrawer, 1 x printer, 2 x handheld devices			02/11/2020				£392.59		287	£392.59					
Village Hub		Crockery and Utensils							£5,000.00		106	£5,000.00					
Village Hub		Kenwood Mixer	1		28/10/2021				£428.34		330	£428.34					
Village Hub		Kitchenaid Hand Blender	1		30/06/2022				£565.83		346	£565.83					
Village Hub		Buffalo countertop fryer	1		30/06/2022				£249.99		347	£249.99					
Village Hub		Upright Freezer							£1,400.00		107	£1,400.00		Yes		Yes	
Village Hub		Cooker Hood							£13,500.00		108	£13,500.00		Yes		Yes	
Village Hub		Library Racking							£11,500.00		109	£11,500.00		Yes		Yes	
Village Hub		Computer Equipment (itemised)							£11,000.00		112	£11,000.00		Yes		Yes	
Village Hub		Desk Top PC	5						£5,000.00		113	£5,000.00		Yes		Yes	
Village Hub		Laptop PC	5						£5,000.00		114	£5,000.00		Yes		Yes	
Village Hub		Network printer	1						£500.00		115	£500.00		Yes		Yes	
Village Hub		Server - HPE Proliant ML30	1						£3,072.40		342	£3,072.40		Yes		Yes	
Village Hub		UPS	1						£2,000.00		117	£2,000.00		Yes			
Village Hub		Server cabinet	1						£1,500.00		118	£1,500.00					
Village Hub		HD CCTV system	1		22/07/2019				£3,750.00		273	£3,750.00					
Village Hub		22" HD CCTV monitor	1		15/07/2019				£130.00		273	£130.00					
Village Hub		Telephone System (BT)	1		17/10/2018				£1,073.00		160	£1,073.00		Yes		Yes	
Village Hub		Lighting System							£33,000.00		121	£33,000.00		Yes		Yes	
Village Hub		Stair Lift	1						£11,500.00		122	£11,500.00		Yes		Yes	
Village Hub		Boiler							£3,000.00		131	£3,000.00		Yes		Yes	
Village Hub		Furniture (Various items)							£12,000.00		123	£12,000.00		Yes		Yes	
Village Hub		Furniture for new rooms - 17 x chairs, staff room desk, 4 x desks			07/09/2021				£2,528.00		338	£2,528.00					
Village Hub		Blinds (Multiple)							£4,500.00		124	£4,500.00		Yes			
Village Hub		Safe							£900.00		125	£900.00					
Village Hub		Keysafe							£200.00		126	£200.00					
Village Hub		Lockers							£450.00		127	£450.00					
Village Hub		Projector							£1,400.00		128	£1,400.00		Yes		Yes	
Village Hub		Projectors & screens, ceiling mounts	3		18/05/2021				£2,555.44		335	£2,555.44					
Village Hub		Air Conditioning & base- Parish Office/large meeting room	1		13/06/2019				£4,390.00		163/164	£4,390.00					
Village Hub		Daikin Wall mounted a/c units (extension rooms)	4		22/07/2021				£5,090.00		336	£5,090.00		Yes			
Village Hub		Mitsubishi HRV unit	1		22/07/2021				£3,965.00		3377	£3,965.00		Yes			
Village Hub		Television Stand							£300.00		129	£300.00					
Village Hub		PA system - atrium	1		07/07/2020				£1,290.50		282	£1,290.50					
Village Hub	Outside	Disability access railings - Hub steps	2		17/07/2020				£710.00		283	£710.00					
Village Hub		Marquee, flooring & guttering	1		01/02/2021				£1,573.66		310	£1,573.66		Yes			
Village Hub	Outside	Front Hub Sign							£2,500.00		130	£2,500.00					
Village Hub	Outside	Defibrillator Cabinet			19/06/2018				£495.00		149	£495.00					
Village Hub	Roof	Photovoltaic (PV) Installation							£25,000.00		132	£25,000.00		Yes		Yes	
Village Hub		Office Contents*							£16,153.55			£16,153.55					
Village Hub		Magnetic Board library	1		06/11/2022				£415.75		354	£415.75					
Village Hub		3 * Ipads	3		30/01/2023				£1.00		369	£407.00					
Village Hub		1 Laptop used at reception	1		30/01/2023				£1.00		370	£559.00					
Village Hub		Washing machine & Drier	1		30/01/2023				£1.00		371	£907.00					
Village Hub		Refrigerator	1		30/01/2023				£1.00		372	£1,367.00					
Village Hub		Lights & Electricity	1		23/05/2023				£2,110.61								
Village Hub		Book Supports for the Library	1		27/06/2023				£420.00								
Memorial		Oak Seat	1						£500.00		209	£500.00		Yes			
Memorial		Wooden Slat Seat	1						£300.00		210	£300.00		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	
Memorial		Oak railing	1		24/01/2022				£8,377.50		332	£8,377.50		Yes		
Workshop	1	Trailer		2 Wheel		Maint Equip Photos	12.jpg		£750.00		1	£750.00		Yes		Yes
Workshop	1	Hedge Trimmer		STIHL 86R		Maint Equip Photos	13.jpg 14.jpg		£439.00		3	£439.00		Yes		Yes
Workshop	1	Garden Vacuum		STIHL SH55		Maint Equip Photos	07.jpg 08.jpg		£240.00		5	£240.00		No		No
Workshop	1	Portable generator		Robin		Maint Equip Photos	11.jpg		£350.00		8	£350.00		Yes		Yes
Workshop		Shelf Racks	4			Maint Equip Photos	02.jpg		£600.00		249	£600.00				
Workshop		Workbench	1			Maint Equip Photos	01.jpg		£250.00		250	£250.00				
Workshop		Stihl FS130 Strimmer	1			Maint Equip Photos	18.jpg 19.jpg		£450.00		253	£450.00				
Workshop		Fire Safe Filing Cabinets	2			Maint Equip Photos	25.jpg		£700.00		267	£700.00				
Workshop	1	Grit Spreader				Maint Equip Photos	23.jpg		£275.00		30	£275.00		Yes		
Workshop		Draper 83818 Pressure Washer	1		09/07/2018				£295.54		150	£295.54				
Workshop		Pressure Washer Water Tank	1		01/08/2018				£249.00		151	£249.00				
Workshop		Hikvision 16CH 5.0MP ultra HD DVR CCTV	1		24/06/2020				£245.83		281	£245.83				
Workshop		Heavy duty tripod ladder 8 ft	1		03/03/2022				£325.00		334	£325.00				
Workshop		Electric bike Batri Bike, Diamond Pro	1		10/08/2021				£400.00		328	£400.00		Yes		
Workshop		Multi Matting	1		21/09/2023				£590.88			£590.88				
		*see office contents sheet														
								TOTAL	£752,312.49			£760,516.88				

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									
TOTAL*				£12,013.42		91				
2017/18 additions										
18/07/2017 Shredder	1			£322.00		139				
2018/19 additions: (£1,121)										
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				
2019/20 additions: (£644.33)										
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				
2021/22 additions										
22/12/2021 ASUS laptop	1			399.16		331		Timebank		
22/12/2021 Office 2021 Professional Software for laptop	1			85.00		331				
2022/23 additions										
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			448.99		356		Timebank		
TOTAL*				£16,153.55						

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)													Disposal
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	26.jpg 17.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	Oericom 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 bench	1	Beech	21/03/2022				£128.00			No			
Parish Office	1	Lenovo C27-30 27" computer screens	2		26/04/2022				£273.32						
Rec Ground		Dog bins and posts	2	Red HGN4S	05/08/2020				£78.00						
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	1		20/04/2018	Pavilion Assets			£100.00						
Sports Pavilion		Microwave	1			Pavilion Assets	019		£50.00						
Sports Pavilion		Toaster	1			Pavilion Assets			£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			Pavilion Assets			£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		Gazebos							£50.00						
Net Store		Gazebos - Hub?	2						£200.00						
Net Store		Spade for sports teams	2						£20.00						
Village Hub		Magazine Rack	1		14/05/2019				£10.00						
Village Hub		Library books							£10,000.00						
Village Hub		2 Office Chairs at the reception desk	2						£107.00						
Workshop	1	Leaf Blower		STIHL BCS4C		Maint Equip Photos	1.jpg 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 twispack 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		AZTE 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	1		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		Shears	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				£41.98						
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		04/06/2022				£62.48						
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
Donated by the hub less than asset register

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

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

#####

addition 2022/23

Melbourn Parish Council
Asset Register
Total year ended 31 March 2023

Land	£36.00
Buildings	£1,754,122.97
Community Assets	£13,785.00
Plant, Equipment & Vehicles	£752,312.49
Total	<u>£2,520,256.46</u>

Fixed Asset reconciliation year ended 31 March 2023

Opening balance 01/04/23 £2,513,152.37

Changes in year:



Melbourn Hub Signs and Electricity	30/04/2023	£2,110.61
2 X King Charles bench	05/05/2023	£1,198.60
Book Supports For Library	27/06/2023	£420.00
Mix Music Flight Case, Subwoofer and DJ Booth	01/08/2023	£456.00
Mix Music Speakers and DJ Kit	07/08/2023	£2,328.00
Multi Matting	21/09/2023	£590.88

Closing Balance 31/03/23 **£2,520,256.46**

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
83 High Street	High Street	Gardens	?	1.00	Yes	
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
Allotments	Greys	Leisure activities	?	1.00	Yes	Yes
Armingford Crescent		Open Space	?	1.00	Yes	?
Beechwood Avenue	Beechwood Avenue			1.00	Yes	
Beechwood Avenue Verge 1	Junction Water Lane SE side	Verge		1.00	Yes	
Beechwood Avenue Verge 2	Junction Water Lane NW side	Verge		1.00	Yes	
Beechwood Avenue Verge 3	Junction Cedar Close SW side	Verge		1.00	Yes	
Beechwood Avenue Verge 4	Junction Cedar Close N side	Verge		1.00	Yes	
Beechwood Avenue Verge 5	Junction Ash Grove S side	Verge		1.00	Yes	
Beechwood Avenue Verge 6	Opposite Ash Grove turning	Verge		1.00	Yes	
Beechwood Avenue Verge 7	Junction Ash Grove N side	Verge		1.00	Yes	
Beechwood Avenue Verge 8	Junction Maple Way SW side	Verge		1.00	Yes	
Beechwood Avenue Verge 9	Junction Maple Way NW side	Verge		1.00	Yes	
BMX Site	London Way	Leisure activities	2.7 Acre	1.00	Yes	Yes
Car Park	High Street	Parking	0.6 Acre	1.00	Yes	Yes
Car park and access road	Little Hands	Parking/access		1.00		
Chalkhill Barrow	Water Lane	Open Space	?	1.00	Yes	?
Clear Crescent Play Area	Clear Crescent	Leisure activities	0.51 Acre	1.00	Yes	Yes
Elm Way	Elm Way	Leisure activities	0.5 Acre	1.00	Yes	?
Golden Jubilee Orchard		Orchard	?	1.00	Yes	?
Haggers Close	Land to SW side of Haggers Close	Verge		1.00	Yes	
Maple Way	Junction with Orchard Road	Verge		1.00	Yes	
Maple Way	Junction with Orchard Road	Verge		1.00	Yes	
Millenium Copse	Adjacent to Recreation Ground	Leisure activities	2.9 Acre	1.00	Yes	?
New Recreation Ground (1)	The Moor	Leisure activities	9.5 Acre	1.00	Yes	Yes
New Road Cemetery	Of Victoria Way	Burial	2.9 Acre	1.00	Yes	Yes
Old Recreation Ground		Leisure activities	3.0 Acre	1.00	Yes	Yes
Orchard Road	opposite Orchard Gate	Verge		1.00		
Old Fire Engine House	Station Road	Storage	Station Road	1.00	Yes	Yes
Orchard Road Cemetery	Orchard Road	Burial	2.0 Acre	1.00	Yes	Yes
Stockbridge Meadows	Dolphin Lane	Leisure activities	15 Acre	1.00	Yes	?
The Moor Play Area	The Moor	Leisure activities	Included in (1)	1.00	Yes	Yes
Village Hub - land	High Street	Local Community and Business Activity	0.3 Acre	1.00	Yes	Yes
War Memorial - land	The Cross	Memorial		1.00	Yes	Yes
Worcester Way	Worcester Way	Leisure activities	0.5 Acre	1.00	Yes	Yes
TOTAL				36.00		

Insurance Value*

51,000.00

99 yr lease from SCDC from 03/08/10

* Insurance value based on professional valuation Sept 2021

Melbourn Parish Council Asset Register - Buildings											
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		£5,851,000.00						

* 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 Yes
Millenium Plaque	A10	Memorial	£1,000.00	189	£1,000.00						Yes
Village Sign	The Cross	Village Identity	£10,000.00	190	£10,000.00						Yes
Mix Music DJ, Booth Flight Case and Subwoofer	Pavillion	Mix Music	£456.00	376	£456.00						
Mix Music Speakers and DJ kit	Pavillion	Mix Music	£2,328.00	377	£2,328.00						

Owned by church; maintained by MPC

TOTAL **£13,785.00** £125,000.00

* 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
Vehicles:																	
Car Park		Parish Van	1			Maint Equip Photos	15.jpg 16.jpg 17.jpg		£1,150.00		111	0		Yes		Yes	2022
		Parish Van				Maint Equip Photos	15.jpg 16.jpg 17.jpg		-£1,150.00		111	0					
		Parish Van Citroen Berlingo	1						£9,360.00		355	£9,360.00					
Play Equipment:																	
Clear Crescent Play Area		Wicksteed Safety Grass		96 Units					£4,032.00		71	£4,032.00		Yes			
Clear Crescent Play Area		Special flexi swing 3 bay + 1 basket							£6,297.00		72	£6,297.00		Yes		Yes	
Clear Crescent Play Area		Simulator with polythene deck							£2,395.00		73	£2,395.00		Yes		Yes	
Clear Crescent Play Area		Keystone metal seat							£550.00	No.1	74	£550.00					
Clear Crescent Play Area		Keystone metal seat							£550.00	No.2	75	£550.00					
Clear Crescent Play Area		Keystone metal litter bin							£441.00		76	£441.00					
Clear Crescent Play Area		Special woodland grizzly							£19,028.00		77	£19,028.00		Yes		Yes	
Clear Crescent Play Area		Jungle swing trail							£2,547.00		78	£2,547.00		Yes			
Clear Crescent Play Area		Shimmy ropes							£324.00		79	£324.00		Yes		Yes	
Clear Crescent Play Area		Log steps	8 off						£1,000.00		80	£1,000.00		Yes			
Clear Crescent Play Area		Mounding	8sq metres						£328.00		81	£328.00					
Clear Crescent Play Area		Eco tumble surfacing (50mm)	54 units						£5,832.00		82	£5,832.00		Yes			
Clear Crescent Play Area		Eco tumble surfacing (50mm)	40 units						£3,680.00		83	£3,680.00		Yes			
Clear Crescent Play Area		Oak Seat	2						£1,000.00		200	£1,000.00		Yes			
Clear Crescent Play Area		Furnitube seat	2						£580.00		201	£580.00		Yes			
Clear Crescent Play Area		Picnic Table	1						£440.00		202	£440.00		Yes			
Clear Crescent Play Area		Mounding & Logs - 2012	1		2012				£3,122.00		291	£3,122.00					
Clear Crescent Play Area		Boulders - 2012	4		2012				£580.00		292	£580.00					
Clear Crescent Play Area		slide safety surfacing - 2012	18		2012				£1,746.00		293	£1,746.00					
Clear Crescent Play Area		slide - 2012	1		2012				£7,166.00		294	£7,166.00					
Clear Crescent Play Area		zipwire - 2012	1		2012				£7,119.00		295	£7,119.00					
Clear Crescent Play Area		Zipwire safety grass - 2012	16		2012				£672.00		296	£672.00					
Clear Crescent Play Area		Train station - 2012	1		2012				£448.00		297	£448.00					
Clear Crescent Play Area		Toadstools - 2012	3		2012				£804.00		298	£804.00					
Clear Crescent Play Area		Wooden Train + Carriage - 2012	1		2012				£1,712.00		299	£1,712.00					
Clear Crescent Play Area		Eco tumble surfacing (40mm) - 2012	128		2012				£12,416.00		300	£12,416.00					
Clear Crescent Play Area		Flying Bats cog spinner - 2012	1		2012				£799.00		301	£799.00					
Clear Crescent Play Area		Roly Poly Mirror Panel - 2012	1		2012				£739.00		302	£739.00					
Clear Crescent Play Area		Make it Rain play panel - 2012	1		2012				£857.00		303	£857.00					
Clear Crescent Play Area		Bongos play panel - 2012	1		2012				£1,117.00		304	£1,117.00					
Clear Crescent Play Area		Keyston Metal Seat (green) - 2012	1		2012				£555.00		305	£555.00					
Clear Crescent Play Area		Keyston Metal Bin (green) - 2012	1		2012				£441.00		306	£441.00					
Clear Crescent Play Area		Self-closing gate (yellow) - 2012	1		2012				£891.00		307	£891.00					
Clear Crescent Play Area		Vehicle gate (yellow) - 2012	1		2012				£1,626.00		308	£1,626.00					
Clear Crescent Play Area		log posts (29 metres) - 2012	1		2012				£2,784.00		309	£2,784.00					
The Moor Outdoor Arena		Basket Ball Arena		Hoop & Board					£1,500.00		55	£1,500.00					2020 Dismantled
The Moor Outdoor Arena		Basket Ball Arena		Fence					£500.00		56	£500.00					
The Moor Play Area		Picnic Table		Wooden					£1,500.00	No.1	58	£1,500.00		Yes			
The Moor Play Area		Picnic Table		Wooden					£1,500.00	No.2	59	£1,500.00		Yes			
The Moor Play Area		Spring Horse							£2,500.00	No.1	60	0		Yes		Yes	
The Moor Play Area		Spring Horse							£2,500.00	No.2	61	0		Yes		Yes	2022
The Moor Play Area		See-Saw							£2,500.00		62	0		Yes		Yes	2022
The Moor Play Area		Roundabout							£5,000.00		63	0		Yes		Yes	2022
The Moor Play Area		Slide		Small					£3,000.00		64	0		Yes		Yes	2022
The Moor Play Area		Climbing Frame							£3,000.00		65	0		Yes		Yes	2022
The Moor Play Area		Aerial Wire							£7,500.00		66	0		Yes		Yes	2022
The Moor Play Area		Swings							£5,000.00	No.1	67	0		Yes		Yes	2022
The Moor Play Area		Swings							£5,000.00	No.2	68	0		Yes		Yes	
The Moor Play Area		Slide		Large & Frame					£7,500.00		69	0		Yes		Yes	2022
The Moor Play Area		Bench seat							£500.00		70	0		Yes			
The Moor Play Area		Metal Seat Frame							£500.00		57	0					
The Moor Play Area		Moor Play area disposal							-£44,500.00			0					
The Moor Play Area		MANTIS Zipwire							£12,647.34		357	£12,647.34					
The Moor Play Area		Nexus Viper - Rope Swing							£11,044.62		358	£11,044.62					
The Moor Play Area		Hilly 4 Seat Springer							£6,187.62		359	£6,187.62					
The Moor Play Area		Piggy Springer 1 seater							£3,827.82		360	£3,827.82					
The Moor Play Area		Ovis Springer (white) 1 seater							£3,827.82		361	£3,827.82					
The Moor Play Area		Big Square Trampoline							£7,521.67		362	£7,521.67					
The Moor Play Area		Mira 2.4m high Swing 6 Place,							£9,459.79		363	£9,459.79					
The Moor Play Area		Spinmee Inc. Roundabout							£10,219.63		364	£10,219.63					
The Moor Play Area		Bespoke UniPlay Unit							£40,749.88		365	£40,749.88					
The Moor Play Area		Swift Wide1.8m high Slide							£9,262.21		366	£9,262.21					
The Moor Play Area		Staircase Steps for mound							£4,190.78		367	£4,190.78					
The Moor Play Area		Underground Tunnel							£4,120.63		368	£4,120.63					
New Recreation Ground		Youth Shelter					Pavilion Assets	38	£25,000.00		135	£25,000.00		Yes		Yes	
New Recreation Ground		Youth Sports Arena					Pavilion Assets	27	£17,000.00		187	£17,000.00		Yes		Yes	
Contents: (by location - alphabetical)																	
83 High Street		Oak Seat	1						£1,000.00		191	£1,000.00		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	
83 High Street		Platinum Jubilee Bench 5 ft	1		01/04/2022				£1,075.00		344	£1,075.00		Yes		
83 High Street		Kohima Stone	1		16/11/2016				£3,760.00		142	£3,760.00		Yes		
Back Lane / High Street		Furnitube seat	2						£580.00		192	£580.00		Yes		
BMX Site		Picnic Table	1						£440.00		194	£440.00		Yes		
BMX Site		Fencing							£5,000.00		195	£5,000.00		Yes		
BMX Site		Gates							£500.00		196	£500.00		Yes		
Cambridge Road		Furnitube seat	1						£290.00		199	£290.00		Yes		
Car Park, High Street		Fencing							£5,560.00		198	£5,560.00				
Church Yard		Gates	1						£1,032.00		289	£1,032.00		Yes		
Church Yard, Station Road & High Street		Gates	1						£1,250.00		188	£1,250.00		Yes		
Church Yard, Station Road		Kissing gates	1						£825.00		138	£825.00		Yes		
Church Yard, Church Walk		Kissing gates	1						£825.00		138	£825.00		Yes		
Fire Engine House	1	Grass Cutter		Lateral					£750.00		31	£750.00		Yes		Yes
Fire Engine House	1	Vintage Carriage		Coffin Carriage?		Maint Equip Photos	34.jpg 35.jpg		£1,000.00		32	£1,000.00		Yes		
Fire Engine House	1	Waste Collection Bin		Street Cleaner Bin		Maint Equip Photos	38.jpg		£325.00		33	£325.00		Yes		
Fire Engine House	1	Wooden Furniture		Assorted					£500.00		34	£500.00				
Fire Engine House	1	Village Map		Framed					£250.00		35	£250.00				
Fire Engine House		Billy Goat Vacuum Cleaner	1			Maint Equip Photos	32.jpg 33.jpg		£250.00		204	£250.00				
Golden Jubilee Orchard		Heritage fruit trees	50						£500.00		205	£500.00		Yes		
High Street, Bus Stop		Wooden Slat Seat	1						£300.00		197	£300.00		Yes		
High Street/Vicarage Close		Wooden Slat Seat	1						£800.00		206	£800.00		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	£6,000.00				
Highways - various		MVAS unit	1		16/07/2021				£2,006.17		326	£2,006.17		Yes		
Highways - various		MVAS unit	1		13/05/2022				£2,200.00		343	£2,200.00		Yes		
Jubilee Orchard		Interpretation Board - recycled plastic	1		25/03/2021				£740.00		325	£740.00		Yes		
Medcalfe Way / Palmers Way		Furnitube seat	1						£290.00		208	£290.00		Yes		
New Road		Oak Seat	4						£500.00		211	£500.00		Yes		
Norgetts Lane/ Orchard Road		Furnitube seat	1						£290.00		220	£290.00		Yes		
Opposite Sheeps Head Road		Furnitube seat	1						£290.00		212	£290.00		Yes		
New Road Cemetery		Oak Noticeboard	1						£1,500.00		213	£1,500.00		Yes		
New Road Cemetery		Litter bins - circular timber slat	2		14/03/2019				£328.00		159	£328.00				
New Road Cemetery		5 bar gate to rear entrance of cemetery	1		07/10/2021				£460.00		341	£460.00		Yes		
New Road Cemetery		Interpretation Board - recycled plastic	1		26/11/2020				£740.00		290	£740.00		Yes		
Orchard Road Cemetery		Oak Seat	1						£500.00		214	£500.00		Yes		
Orchard Road Cemetery		Furnitube seat	1						£290.00		247	£290.00		Yes		
Orchard Road Cemetery		Cemetery Gates	2	Wrought iron	2011				£22,500.00		327	£22,500.00				
Orchard Road Cemetery - Lychgate		Noticeboard	1						£1,000.00		207	£1,000.00		Yes		
Orchard Surgery		Outdoor polycarbonate defib cabinet	1						£495.00		333	£495.00				Yes
Recreation Ground		Wavy Line Metal Bench	3						£290.00		215	£290.00				
Riverside Corner Rec		Picnic Table	1						£440.00		216	£440.00		Yes		
		2 X King Charles benches	2						£1,198.60		380	£1,198.60				
The Moor - corner of		Furnitube seat	1						£290.00		203	£290.00		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	£800.00		?		
Sports Pavilion	Main room	Plastic Chairs	32	Plastic		Pavilion Assets	001.JPG		£320.00		38	£320.00				
Sports Pavilion	Kitchen	Water heater	1	Lincat				2015	£400.00		42	0		Yes	Electricity	Yes
Sports Pavilion	Kitchen	Water heater	1	Lincat				2015	-£400.00	Replaced	42	0		Yes	Electricity	Yes
Sports Pavilion	Kitchen	Water heater	1					09/08/2022	£727.43		353	£727.43		Yes	Electricity	Yes
Sports Pavilion	Kitchen	Hand driers	5			Pavilion Assets	010	2015	£500.00		43	£500.00		Yes	Electricity	?
Sports Pavilion	Outside	Bench game table	1						£299.00		44	£299.00		Yes		
Sports Pavilion	Outside	Picnic table	2			Pavilion Assets	009		£880.00		45	£880.00		Yes		
Sports Pavilion	Outside	Metal galvanised table	2						£1,500.00		46	£1,500.00		Yes		
Sports Pavilion	Outside	Chess set and table	1			Pavilion Assets	025		£1,500.00		47	£1,500.00				
Sports Pavilion	Outside	Air source heat pumps	2			Pavilion Assets	011		£6,000.00		48	£6,000.00		Yes	Water & Electricity	Yes
Sports Pavilion	Outside	Flood lights for sports pitches	3		25/10/2018				£1,325.00		152	£1,325.00				
Sports Pavilion	Main area	Notice boards	5			Pavilion Assets	004.JPG		£450.00		50	£450.00				
Sports Pavilion	Main area	Security system	1						£3,000.00		52	£3,000.00		Yes	Electricity	
Sports Pavilion	Outside	Clock	1						£500.00		53	£500.00			Electricity	
Sports Pavilion	Outside	Metal framework	1						£1,000.00		54	£1,000.00		Yes		
Sports Pavilion	Outside	Wavy Line Metal Bench	1						£290.00		217	£290.00				
Sports Pavilion		Heating System and Controls	1			Pavilion Assets	039,041		£1,500.00		218	£1,500.00				
Sports Pavilion		Electric Cooker	1						£350.00		221	£350.00				
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	£5,100.00				
Sports Pavilion		Fittings in disabled, mens and women's toilets	3			Pavilion Assets	005, 006, 007, 012,013,014		£3,000.00		228	£3,000.00				
Sports Pavilion		Extractor fans in kitchen and home and away changing rooms	3						£450.00		229	£450.00				
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	£5,000.00				
Sports Pavilion	Outside	Septic Tank	1						£5,200.00		231	£5,200.00				
Sports Pavilion	Outside	Goal Posts	4			Pavilion Assets	026		£1,000.00		232	£1,000.00				
Sports Pavilion	Outside	Decorative metal grille to veranda	1						£500.00		234	£500.00				
Sports Pavilion	Outside	Cycle Rack	1			Pavilion Assets	040		£1,000.00		235	£1,000.00				
Sports Pavilion	Outside	Storage shed	1		20/11/2020				£1,186.71		288	£1,186.71		Yes		
Sports Pavilion - Net Store		Large Grass Cutter Allen (Flymo)				Maint Equip Photos	26.jpg 27.jpg 28.jpg		£500.00		269	£500.00				
Sports Pavilion - Net Store		Grass Cutter Masport 300 AL				Maint Equip Photos	29.jpg 30.jpg 31.jpg		£350.00		270	£350.00				
Sports Pavilion - Net Store		Scythe Mower	1			Maint Equip Photos	36.jpg 37.jpg		£1,000.00		272	£1,000.00				
Stockbridge Meadows		Boardwalk - recycled plastic	1		16/11/2022				£68,708.00		352	£68,708.00		Yes		
Stockbridge Meadows		Metal Picnic Tables	2		15/01/2018				£2,000.00		140	£2,000.00				
Stockbridge Meadows		Steel Sculptures	3						£20,000.00		133	£20,000.00		Yes		
Stockbridge Meadows		Oak Seat	3						£500.00		239	£500.00		Yes		
Stockbridge Meadows		Teak half tree bench & commemorative brass plaque	1		17/08/2021				£749.98		329	£749.98		Yes		
Stockbridge Meadows		Groundwork for memorial bench	1		21/11/2021				£480.00		340	£480.00				
Stockbridge Meadows		Picnic Table	2						£440.00		240	£440.00		Yes		
Stockbridge Meadows		Wavy Line Metal Bench	1						£290.00		241	£290.00				
Stockbridge Meadows		Vehicular Gates	2						£5,000.00		242	£5,000.00		Yes		
Stockbridge Meadows		Pedestrian Gates	2						£2,500.00		243	£2,500.00		Yes		
Stockbridge Meadows		Boardwalk	X Mtrs						£5,000.00		244	£5,000.00		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	0		Yes		Yes	
Village Hub		Coffee Grinder							-£500.00	Replaced	92	0		Yes		Yes	Y
Village Hub		Coffee Machine							£5,000.00		93	0		Yes		Yes	
Village Hub		Coffee Machine							-£5,000.00	Replaced	93	0		Yes		Yes	Y
Village Hub		Espresso machine	1		18/10/2022				£4,066.25		349	£4,066.25		Yes			
Village Hub		Coffee Grinder	1		18/10/2022				£581.88		350	£581.88		Yes			
Village Hub		Water Still							£2,500.00		94	£2,500.00		Yes		Yes	
Village Hub		Convection Oven	1						£2,500.00		95	0		Yes		Yes	
Village Hub		Convection Oven	1						-£2,500.00	Replaced	95	0		Yes		Yes	Y
Village Hub		Convection Oven	1		18/10/2022				£1,390.83		348	£1,390.83		Yes			
Village Hub		Standard Oven							£3,000.00		96	£3,000.00		Yes		Yes	
Village Hub		Dishwasher			30/09/2017				£2,824.00		137	£2,824.00					
Village Hub		3 Door Fridge							£2,500.00		98	£2,500.00		Yes		Yes	
Village Hub		2 Door Freezer							£2,500.00		99	£2,500.00		Yes		Yes	
Village Hub		LAS counter freezer	1		44041				£2,468.32		286	£2,468.32		Yes		Yes	
Village Hub		Under Counter Fridge - LH Hinged			44041				£903.10	No.1	285	£903.10					
Village Hub		Under Counter Fridge							£1,000.00	No.2	101	£1,000.00		Yes		Yes	
Village Hub		Single door upright cooler 336L - grey	1		16/01/2020				£392.00		276	£392.00					
Village Hub		Panini Grill							£300.00		102	£300.00		Yes		Yes	
Village Hub		Refrigerated Display							£1,800.00		103	£1,800.00		Yes		Yes	
Village Hub		Counter							£9,000.00		104	£9,000.00					
Village Hub		Air Conditioning unit - kitchen	1		26/02/2020				£2,260.00		277	£2,260.00		Yes			
Village Hub		Water Dispenser							£500.00		105	£500.00		Yes		Yes	
Village Hub		Social distance screens	1		24/07/2020				£2,380.00		284	£2,380.00				Yes	
Village Hub		EPOS system hardware - 1 x cashdrawer, 1 x printer, 2 x handheld devices			02/11/2020				£392.59		287	£392.59					
Village Hub		Crockery and Utensils							£5,000.00		106	£5,000.00					
Village Hub		Kenwood Mixer	1		28/10/2021				£428.34		330	£428.34					
Village Hub		Kitchenaid Hand Blender	1		30/06/2022				£565.83		346	£565.83					
Village Hub		Buffalo countertop fryer	1		30/06/2022				£249.99		347	£249.99					
Village Hub		Upright Freezer							£1,400.00		107	£1,400.00		Yes		Yes	
Village Hub		Cooker Hood							£13,500.00		108	£13,500.00		Yes		Yes	
Village Hub		Library Racking							£11,500.00		109	£11,500.00		Yes		Yes	
Village Hub		Computer Equipment (itemised)							£11,000.00		112	£11,000.00		Yes		Yes	
Village Hub		Desk Top PC	5						£5,000.00		113	£5,000.00		Yes		Yes	
Village Hub		Laptop PC	5						£5,000.00		114	£5,000.00		Yes		Yes	
Village Hub		Network printer	1						£500.00		115	£500.00		Yes		Yes	
Village Hub		Server - HPE Proliant ML30	1						£3,072.40		342	£3,072.40		Yes		Yes	
Village Hub		UPS	1						£2,000.00		117	£2,000.00		Yes			
Village Hub		Server cabinet	1						£1,500.00		118	£1,500.00					
Village Hub		HD CCTV system	1		22/07/2019				£3,750.00		273	£3,750.00					
Village Hub		22" HD CCTV monitor	1		15/07/2019				£130.00		273	£130.00					
Village Hub		Telephone System (BT)	1		17/10/2018				£1,073.00		160	£1,073.00		Yes		Yes	
Village Hub		Lighting System							£33,000.00		121	£33,000.00		Yes		Yes	
Village Hub		Stair Lift	1						£11,500.00		122	£11,500.00		Yes		Yes	
Village Hub		Boiler							£3,000.00		131	£3,000.00		Yes		Yes	
Village Hub		Furniture (Various items)							£12,000.00		123	£12,000.00		Yes		Yes	
Village Hub		Furniture for new rooms - 17 x chairs, staff room desk, 4 x desks			07/09/2021				£2,528.00		338	£2,528.00					
Village Hub		Blinds (Multiple)							£4,500.00		124	£4,500.00		Yes			
Village Hub		Safe							£900.00		125	£900.00					
Village Hub		Keysafe							£200.00		126	£200.00					
Village Hub		Lockers							£450.00		127	£450.00					
Village Hub		Projector							£1,400.00		128	£1,400.00		Yes		Yes	
Village Hub		Projectors & screens, ceiling mounts	3		18/05/2021				£2,555.44		335	£2,555.44					
Village Hub		Air Conditioning & base- Parish Office/large meeting room	1		13/06/2019				£4,390.00		163/164	£4,390.00					
Village Hub		Daikin Wall mounted a/c units (extension rooms)	4		22/07/2021				£5,090.00		336	£5,090.00		Yes			
Village Hub		Mitsubishi HRV unit	1		22/07/2021				£3,965.00		3377	£3,965.00		Yes			
Village Hub		Television Stand							£300.00		129	£300.00					
Village Hub		PA system - atrium	1		07/07/2020				£1,290.50		282	£1,290.50					
Village Hub	Outside	Disability access railings - Hub steps	2		17/07/2020				£710.00		283	£710.00					
Village Hub		Marquee, flooring & guttering	1		01/02/2021				£1,573.66		310	£1,573.66		Yes			
Village Hub	Outside	Front Hub Sign							£2,500.00		130	£2,500.00					
Village Hub	Outside	Defibrillator Cabinet			19/06/2018				£495.00		149	£495.00					
Village Hub	Roof	Photovoltaic (PV) Installation							£25,000.00		132	£25,000.00		Yes		Yes	
Village Hub		Office Contents*							£16,153.55			£16,153.55					
Village Hub		Magnetic Board library	1		06/11/2022				£415.75		354	£415.75					
Village Hub		3 * Ipads	3		30/01/2023				£1.00		369	£407.00					
Village Hub		1 Laptop used at reception	1		30/01/2023				£1.00		370	£559.00					
Village Hub		Washing machine & Drier	1		30/01/2023				£1.00		371	£907.00					
Village Hub		Refrigerator	1		30/01/2023				£1.00		372	£1,367.00					
Village Hub		Lights & Electricity	1		23/05/2023				£2,110.61								
Village Hub		Book Supports for the Library	1		27/06/2023				£420.00								
Memorial		Oak Seat	1						£500.00		209	£500.00		Yes			
Memorial		Wooden Slat Seat	1						£300.00		210	£300.00		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	
Memorial		Oak railing	1		24/01/2022				£8,377.50		332	£8,377.50		Yes		
Workshop	1	Trailer		2 Wheel		Maint Equip Photos	12.jpg		£750.00		1	£750.00		Yes		Yes
Workshop	1	Hedge Trimmer		STIHL 86R		Maint Equip Photos	13.jpg 14.jpg		£439.00		3	£439.00		Yes		Yes
Workshop	1	Garden Vacuum		STIHL SH55		Maint Equip Photos	07.jpg 08.jpg		£240.00		5	£240.00		No		No
Workshop	1	Portable generator		Robin		Maint Equip Photos	11.jpg		£350.00		8	£350.00		Yes		Yes
Workshop		Shelf Racks	4			Maint Equip Photos	02.jpg		£600.00		249	£600.00				
Workshop		Workbench	1			Maint Equip Photos	01.jpg		£250.00		250	£250.00				
Workshop		Stihl FS130 Strimmer	1			Maint Equip Photos	18.jpg 19.jpg		£450.00		253	£450.00				
Workshop		Fire Safe Filing Cabinets	2			Maint Equip Photos	25.jpg		£700.00		267	£700.00				
Workshop	1	Grit Spreader				Maint Equip Photos	23.jpg		£275.00		30	£275.00		Yes		
Workshop		Draper 83818 Pressure Washer	1		09/07/2018				£295.54		150	£295.54				
Workshop		Pressure Washer Water Tank	1		01/08/2018				£249.00		151	£249.00				
Workshop		Hikvision 16CH 5.0MP ultra HD DVR CCTV	1		24/06/2020				£245.83		281	£245.83				
Workshop		Heavy duty tripod ladder 8 ft	1		03/03/2022				£325.00		334	£325.00				
Workshop		Electric bike Batri Bike, Diamond Pro	1		10/08/2021				£400.00		328	£400.00		Yes		
Workshop		Multi Matting	1		21/09/2023				£590.88			£590.88				
		*see office contents sheet														
								TOTAL	£752,312.49			£760,516.88				

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									
TOTAL*				£12,013.42		91				
2017/18 additions										
18/07/2017 Shredder	1			£322.00		139				
2018/19 additions: (£1,121)										
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				
2019/20 additions: (£644.33)										
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				
2021/22 additions										
22/12/2021 ASUS laptop	1			399.16		331		Timebank		
22/12/2021 Office 2021 Professional Software for laptop	1			85.00		331				
2022/23 additions										
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			448.99		356		Timebank		
TOTAL*				£16,153.55						

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)													Disposal
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	26.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	Dericam 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 bench	1	Beech	21/03/2022				£128.00			No			
Parish Office	1	Lenovo C27-30 27" computer screens	2		26/04/2022				£273.32						
Rec Ground		Dog bins and posts	2	Red HGN4S	05/08/2020				£78.00						
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	1		20/04/2018	Pavilion Assets			£100.00						
Sports Pavilion		Microwave	1			Pavilion Assets		019	£50.00						
Sports Pavilion		Toaster	1			Pavilion Assets			£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			Pavilion Assets			£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		Gazebos							£50.00						
Net Store		Gazebos - Hub?	2						£200.00						
Net Store		Spade for sports teams	2						£20.00						
Village Hub		Magazine Rack	1		14/05/2019				£10.00						
Village Hub		Library books							£10,000.00						
Village Hub		2 Office Chairs at the reception desk	2						£107.00						
Workshop	1	Leaf Blower		STIHL BCS4C		Maint Equip Photos	1.jpg 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 twispack 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		AZTE 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	1		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		Shears	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				£41.98						
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		24/06/2022				£62.48						
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 Donated by the hub less than asset register

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

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

#####

addition 2022/23

POLICY AND PROCEDURE: INVESTMENT PLAN 2024-25

2024-25 Investment Plan- (Mar 2024)

The Investment Plan is reviewed annually changes in the economic climate may give 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 £367,000 temporary surplus funds available during 2024/25 (see table below):

Source	Balance at 30.09.23	Comments
General Reserve	£238,342 of which £158,262 is equivalent to 6 months expenditure.	Easy access required in case of emergency need – We are only required to maintain 6 months trading, however this does not consider the remaining spend
Asset Management Reserve	£87,611.71 plus additional £13,000 to be moved into the reserve in 24/25.	Assumed resurfacing of the car park and play park to be undertaken from this reserve and a provision.
s106 Reserve	£191,996.78	Have looked at reserves and projects to be undertaken assumed Skate Park and bus shelters will be post 2025.

Table of Fund investments to consider:

The table below shows how I believe we can prudently split the funds based on the reserves and the plans. This is not necessarily how it will be split taking into consideration the available accounts and risks.

Source	Instant Access	45 day notice	100 day notice	6 months	1 year
General Reserve	158,262	40,040	40,040		
Asset Management Reserve		30,000		10,000	47,611
S106 Reserve	31,906	21,609	21,609	21,609	95,263
Other Reserves	20,077	5,000		35,055	
Current Asses& Liabilities	4,482				
Total	214,727	96,649	61,649	66,664	142,874
Rounding	215,000	96,000	62,000	67,000	142,000

This above Recommendation has considered the 2024/25 year plan and is prudently placed.

- The majority of MPC's available funds should be kept readily accessible with a maximum of 100 days notice.
- It should be possible to invest for longer terms based on plans and obligations part of the AMR, s106 reserve and any reserves which are maintained for periods in excess of 1 year.
- The Investment Plan should be reviewed as MPC's plans for spending s106 and AMR and obligations are agreed to ensure that funds are available when required.

Economic Climate

Bank of England base rate is currently 5.25% the next review is the 21st March 2024 it is predicted that this will remain at 5.25 and is looking to remain at this level.

Current position – 29 February 2024

MPC has £292,986 invested in four accounts – see breakdown below.

Review of existing investment performance:

Institution	Product	Current Investment	Notice Period	Yield (at 28 Feb 2024)	FSCS Yes/No	Credit Rating
CCLA	Public Sector Deposit Fund* (money market fund)	£85,000	On demand	5.25%	n/a	AAAmf (Fitches) Unchanged
Nationwide (issue 1)	45 day Members Business Saver deposit account	£116,968	45 days	3.35%	Y	AA3 (Moody's) Unchanged
Charity Bank	40 day ethical notice	£31,018	40 day	3.26%	Y	-
Cambs & County	1 Year Fixed	£60,000	1 year	5.2%	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 2024/25

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 2023) Fixed/Variable	FSCS Yes/No	Credit Rating
Charity Bank	Ethical 40 day notice	£1,000	40 days	3.26%V for bals>£25k 3.30%	Y	-
Charity Bank	Ethical 1-Year Business Fixed Rate	£10,000	Matures 1 Year	4.51% F	Y	-
Charity Bank	Ethical 100-day notice	£1,000	100 days	3.29% >£25,000 3.33%	Y	-
Cambridge & Counties Bank	1 yr fixed rate business bond	£50,000	Matures 1 yr	4.8% F	Y	-
Cambridge & Counties Bank	31 day notice	£10,000	31 days	4.05% variable	Y	
Cambridge & Counties Bank	95 day notice	£10,000	95 days	4.50% variable	Y	
Cambridge & Counties Bank	6 months fixed rate bond	£10,000	Matures 6 months	4.70% fixed	Y	

MPC currently has £292,392 invested. The available fund for investment is approximately £396,000. There are a number of accounts that are not suitable for parish councils so spreading the risk is difficult. We hold a large amount in Unity Trust Bank, looking at the deposit accounts these require a minimum of £85,000 investment.

Of MPC's existing investment accounts, CCLA is performing well and Nationwide is currently lower than compared to the best new offerings. The Cambs & County investment is performing well.

Cambridge & Counties Bank are offering good returns although one account requires 95 they only do from 1 year fixed. CCLA offers instant access with a higher yield, however there is risk attached to this account. Cambridge & Counties 1- year fixed rate business bond is the best return currently available to Parish Councils.

Investment Plan Recommended for remainder of 2023/24:

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

Nationwide 45 day business saver – MPC should reduce the amount held in the account to the FSCS limit of £85,000.

Charity Bank 40 days – This account holds £31,018 and should remain.

Cambridge & Counties Bank 1 year fixed bond – this investment was opened in August 2023 with £60,000.

For agreement:

£67,000 should be invested into Cambridge & Counties 6 month fixed rate bond.

£62,000 should be invested into the 100 day Charity Bank account.

Liquidity breakdown of suggested investments:

	Instant Access	40-45 days	100 days	6 months	1 year
% of funds	48%	19%	11%	12%	10%

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

All investments should be reviewed in September 2024 subject to maturity of bonds 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: 18 March 2024

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.		

Changes requested to data/ or removal	
Complaint Process (Where a requestor is not satisfied with a response to a SAR, the council must manage this as a complaint)	
Completion date of request	
Date complaint received by requested and details of the complaint	
Date complaint completed and outcome	

Categories of Data to Check

Data	Filing Cabinet	Laptop	Checked	Corrected/Deleted	Actioned by
HR					
Democracy					
Statutory Function					
legal					
Business					
Legal requirement					
General Data					
Consultation Data					

Document Approval:



(Chair to Melbourn Parish Council)

Date of Parish Council Meeting: 25 March 2024

Document Review Policy: 1 Year from last approval

Melbourn Parish Council – Finance and Good Governance Committee

Timetable for Recurring Agenda Item - Meeting dates Jan, Mar, Jun, Sept, Dec (additional meeting in Jan if extra time needed for Precept)

Task	Purpose	PC Meeting	FGGC meeting
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 Financial Risk Assessment	Recommendation to PC		Oct
Annual Review of burial fees	Recommendation to PC		Oct
Review of FGGC terms of reference		Oct	Oct
Policy reviews/risk assessments – per Policy Review Schedule	Review policies delegated to FGGC		Oct
VAT return/refund	Quarterly check that VAT return/refund has been made	n/a	Oct
Policy reviews – investment strategy	Recommendation to PC	Oct (review 6 monthly)	Oct
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
Review of Insurance Arrangements	Recommendation of changes to PC – renewal due Oct	Sept	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 December 2023

FG009 24) VAT Return/Refund

VAT Refund of £4,594.17 received on the 7th May 2024.

WHAT SMALLER AUTHORITIES NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS

The [Local Audit and Accountability Act 2014](#) and the [Accounts and Audit Regulations 2015](#) require that:

- 1) The accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.
- 2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
- 3) The responsible financial officer for a relevant authority must, on behalf of that authority, publish (**which must include publication on the authority's website**):
 - a) the Accounting Statements (i.e. Section 2 of either Form 2 or 3, whichever is relevant, of the Annual Governance & Accountability Return (AGAR)), accompanied by:
 - i) a declaration, signed by that officer to the effect that the status of the Accounting Statements are unaudited and that the Accounting Statements as published may be subject to change;
 - ii) the Annual Governance Statement (i.e. Section 1 of either Form 2 or Form 3, whichever is relevant, of the AGAR); and
 - b) a statement that sets out—
 - i) the period for the exercise of public rights;
 - ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;
 - iii) the name and address of the local auditor;
 - iv) the provisions contained in section 26 (inspection of documents etc.) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

HOW DO YOU DO IT?

- 1) You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document, and
- 2) Publish (**including publication on the smaller authority's website**) the following documents, the day before the public rights period commences:
 - a) the approved Sections 1 and 2 of either Form 2 or 3, whichever is relevant to your smaller authority, of the AGAR; and
 - b) the completed Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return. Please note that we have pre-completed it with the following suggested dates: Monday 3 June – Friday 12 July 2024. (The latest possible dates that comply with the statutory requirements are Monday 1 July –Friday 9 August 2024); and
 - c) the notes which accompany the Notice (Local authority accounts: a summary of your rights).

Smaller authority name: **__MELBOURN PARISH COUNCIL__**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement __14 June 2024 __ (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2024, these documents will be available on reasonable notice by application to:</p> <p>(b) Shelley Coulman (RFO), Melbourn Parish Council, 01763 263303 rfo@melbournparishcouncil.gov.uk</p> <p>commencing on (c) __Monday 17 June 2024 __</p> <p>and ending on (d) __Friday 26 July 2024 __</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD sba@pkf-l.com</p> <p>5. This announcement is made by (e) _Shelley Coulman, RFO_</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-12 July 2024 for 2023/24 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication Local authority accounts: A guide to your rights are available from the NAO website.	If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the <i>Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return</i> .
--	--



Internal Audit Checklist ‘Year End 2023/24’

Name of Authority:Melbourn Parish Council

Date of Audit:

Audit Completed by: [redacted] & [redacted]

Governance & Procedure

Legislation

Process	Notes/Action to be Taken
Standing Orders	2018 NALC Model with 2022 update – adopted Nov 2022. Document has 12-month review date but doesn’t appear to have been reviewed in Nov 23
Financial Regulations	2019 NALC Model – reviewed January 2024
Code of Conduct	LGA 2020 Code – adopted 2021
Health & Safety Policy	Suitable H&S policy – adopted Mar 23 with 12-month review date
Disciplinary Policy with Procedures	Compliant policy – adopted Mar 23 with 2-year review date
Grievance Procedure	Compliant policy – adopted Mar 23 with 2-year review date
Data Protection Policy	Compliant policy – adopted Nov 22 with 2-year review date
Publication Scheme	Publication scheme based upon ICO template is available online.
ICO	Registration number ZA080261 (expires Oct 24)
Insurance	Resolved Sept 23 (Oct renewal) BHIB/Clear Councils £10 million public liability cover £250k fidelity guarantee limit £10 million employer liability cover Cover appears to be suitable for assets Building valued in Sept 2021 (listed on asset register)

	£25,000 data breach response cover Evidence of cyber cover not seen – being looked into
--	--

Councillors and Ethical Framework

Process	Notes
Clr Declarations of Office	Dec of acceptance of office for all councillors seen. No declaration of office for chairman from May 23 – advised to sign at May meeting each year.
Register of Interests Current	Links to all members ROI on SCDC website. Evidence of annual review not seen Advised to destroy when members leave
Evidence of Declarations of Interests at Meetings	Clear evidence of interests being declared. Libby advised can do longer lasting forms if desired No instances of pecuniary interest declaration seen but advised members should leave room in these cases.
Dispensation Grant Policy	Procedure document - adopted Jun 23 with a 12-month review date.
General Power of Competence (GPC)	Using GPC– adopted May 23 Two thirds apply (election results checked) & Clerk status confirmed by Libby. Different Clerk in place when declaration made. Noted that minute does not include confirmation of eligibility criteria.

Agendas and Minutes

Process	Notes
Agendas	
Is there evidence that correct procedures are in place?	Appropriate numbering commenced May 23 Three clear days’ notice evidenced. Electronic signature by clerks Location, time & summons evidenced Separate agenda pack is produced
Annual Meeting of Council	Annual meeting held on 22 nd May 23 Election of Chairman was first item GPC declaration noted
Annual Parish/Town Meeting	APM held on 15 th May 23 APM agenda published with 7 days’ notice APM called by Chairman
Matters Arising?	Matters Arising not used

Minutes	
Minute book	<p>Advised not to double side minutes. Advised to put payments/bank rec in body of minutes. Minutes are clear. Talked about consistency of minute formatting. Noted that year is not always included in minutes (example - 15th Jan).</p> <p>Each page of minutes is signed. Noted that minutes should be signed at meeting approved. Advised to make amendments in pen at time of meeting.</p> <p>Resolutions are clear in minutes</p> <p>Minute items match agenda</p> <p>Decisions in sample comply with SOs</p> <p>Evidence of declaration of interest being made</p> <p>Minutes are concise and not verbatim</p> <p>Evidence of public participation</p> <p>Evidence of planning considerations in public meetings</p> <p>S137 not seen but council are using GPC</p>

Policies and Processes

Process	Notes
Monitoring and Updating	<p>Ample evidence of regular policy reviews. Tracker document online, needs review. Need to implement policy review schedule to keep on track. Reviews information on policies could include minute the document was reviewed under.</p> <p>Advised some policies could be consolidated – possible employment policies into one handbook.</p>
Risk Management Policy	<p>Risk Management Policy review not seen in Annual Meeting minutes – advised needs actioning.</p> <p>Financial RA reviewed Nov 23 and General risk register reviewed Mar 23</p>
Asset Register	<p>Asset register on website dated to Mar 23. Has been reviewed by committee before going to FC in Mar 24</p> <p>Audit figures included as well as insurance values for buildings. Further insurance figures will be added when moved to Rialtas.</p>
Data Protection & GDPR	<p>Both clerks require GDPR training. Advised CAPALC can offer.</p> <p>Some members had GDPR training from other sources but not council specific.</p> <p>DPO appointed through CAPALC membership</p> <p>Noted personal information is stored in locked cabinets and on computers with password protection</p> <p>SARR in place</p> <p>Advised to put log of data breaches in place</p> <p>Privacy notice is online but not known when it was reviewed, advised to review ASAP and include date of review.</p> <p>ROPA in place</p>
Management of Information	<p>Record management and retention policy in place – adopted June 2021. Does not appear to have reviewed in June 23 as document review requires.</p> <p>Shredder present for destruction of documents and advised to destroy anything no longer required.</p>
Email Addresses	<p>Clerks/staff all have council specific email address</p> <p>Cllrs all have council specific email address</p> <p>.gov.uk in place for all including website</p> <p>Contact details for staff and members on website</p>

Privacy noted in footer of emails
 Advised re web accessibility. Some flags when website run through Wave accessibility tracker.

Risk Management

Process	Notes
Unusual Financial Activity	As previously noted, payment list should be included within minutes. PCN grant money is being held by council which is inadvisable. Memorandum of Understanding seen and Libby/Tor seeking advice on the set up. Rest of sample aligns with financial regulations and proper practices.
Risk Assessments	Risk Management policy needs urgent review
Annual Assessment of Current Procedures	As above, review of risk management processes is required.

Employment

Process	Notes
Clerk	NALC contracts in place for staff All relatively new staff. Clerks began Apr 23. JD reviewed at recruitment Performance reviews undertaken in Jan 23 and JDs reviewed as part of this Salaries reviewed in Nov with national agreement implemented. ILCA uplift also implemented. Advised to “report” contractual uplifts to council. No resolution is required. NOW pensions scheme in place. Registered with Pensions Regulator
Payroll	Spot check of HMRC payments undertaken Council runs its own payroll using SAGE
Other Staff	There are 6 members of staff, a mixture of full and part time, and employment contracts are in place for all.

Finance

Process	Notes
Precept	23/24 Precept was £314,890 – it would be helpful to list precept figure in minutes for clarity. Comprehensive budget features within agenda pack but advised it should be listed separately on website once approved. 23/24 Precept resolved by Full Council 16 th Jan 2023
	As above, budget available online in agenda information but should also be published separately online.

Budget	Budget is contained within agenda pack of FC 16 th Jan 2023 but no specific resolution to approve seen. No s137 allocation on budget but using GPC Budget appear to be reflective of assets Regular budgetary reporting evident in minutes Minutes evidence quotes being sought/considered
Reserves	£238,000 General Reserves – in line with recommendation of 3-12 months precept. £340,000 earmarked reserves held and justified Investment options discussed. Clear evidence of EMR's being current. PCN money contained within S106, advised to separate.
Bank	Bank reconciliation noted monthly within minutes Sample of bank recs checked.
Cashbook	Council currently uses EDGE but moving to Rialtas in Jun 24 Electronic cashbook up to date All payments within sample were properly authorised and supported with invoices/receipts. All income in sample was properly recorded Invoicing done by Clerks. Invoices done on Word and fees checked to match current rates. Receipts not sent unless cash. Then handwritten.
S137	Council not using S137 as have GPC
Petty Cash	£45 petty cash in place but aiming to remove petty cash as there is a pre-paid debit card in place.
Purchases	Sample test undertaken which evidence purchasing being undertaken in accordance with financial regulations and proper practices.
VAT	Council is not VAT registered. Quarterly 126 Form claims being made. VAT income noted on bank statement inspection.

Engaging Contractors

Process	Notes
Best Value	Minutes evidence multiple quotes when engaging contractors. The grounds maintenance contract expires in June 24 and plans are already in place to go to tender (including Contract Finder) No evidence seen of Cllrs undertaking work for the council
Contractor	All regular contractors have PL in place, and this sought at time of tender. Advised to do seek this when appointing one-off contracts too. Qualifications and H & S requirements are all checked at the time of appointment.

Services

Burial Authority Yes/~~No~~ **TO BE COVERED AT NEXT VISIT**

Process	Notes
Burial Records	
Processes	
Closed Churchyard	

Playground Yes/No

Process	Notes
Playground/LEAPs	<p>The council currently has two playgrounds and an annual ROSPA inspection takes place. Visual inspections are also conducted by wardens – Advised to check when they last attended training for undertaking visual inspections. Confirmed that LA have adequate PL insurance</p> <p>Risk Management processes for play areas to be reviewed. Play equipment is included on asset register Insurance includes play equipment cover Visual inspection sheets are filed with office and reviewed in maintenance meeting. Budget includes maintenance provision for play equipment</p>

Allotments Yes/No

Process	Notes
Allotments	<p>Tenants are invoiced on Edge.</p> <p>Insurance in place for allotments Payment is made ideally by BACS. Cheques and cash are also accepted.</p>

Defibrillators Yes/No - TO BE COVERED AT NEXT VISIT

Process	Notes
Defibrillators	

AGAR - TO BE COVERED AT NEXT VISIT

In order to be able to sign off the AGAR the following processes need to be checked and notes made where appropriate. Some areas refer back to the checks completed earlier in the internal audit process:

AGAR Box	Process	Notes
A	Appropriate Accounting Records have been kept throughout the year.	
I	Periodic bank reconciliations were properly carried out during the year <i>(Para 5.10 to 5.23)</i>	
B	The Authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for <i>(Para 5.39 to 5.47)</i>	

C	<p>The Authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these <i>(Para 5.84 to 5.93)</i></p>	
D	<p>The Precept resulted from an adequate budgetary process, progress against the budget was regularly monitored; and reserves are appropriate <i>(Para 5.24 to 5.27)</i></p>	
E	<p>Expected income was fully received based on correct prices, properly recorded and promptly banked and VAT appropriately accounted for <i>(Para 5.46 to 5.47)</i></p>	
F	<p>Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for <i>(Para 5.44)</i></p>	
G	<p>Salaries to employees and allowances to members were paid in accordance with the</p>	

	<p>authority's approvals, and PAYE and NI requirements were properly applied <i>(Para 5.48 to 5.51)</i></p>	
H	<p>Asset and investment registers were complete and accurate and properly maintained. <i>(Para 5.56 to 5.66)</i> This section / assurance should be extended to include loans to or by the authority <i>(Para 5.67)</i></p>	
J	<p>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 <i>(Para 5.120 to 5.199)</i></p>	
K	<p>If the Authority certified itself as exempt from a limited assurance review in the prior year, it met</p>	

	the exemption criteria and correctly declared itself exempt <i>(Para 5.200 to 5.204)</i>	
L	The Authority publishes information on a website/web page, and complies with the relevant Transparency Code <i>(Para 5.71 to 5.74)</i>	
M	The Authority has, during the previous year, correctly provided for the period for the exercise of public rights as required <i>(Para 5.75 to 5.83)</i>	
N	The Authority complied with the publication requirements for the prior year AGAR	
O	Trust Funds (including charitable) – the Council has met its responsibilities as a trustee <i>(Para 5.105 to 5.115)</i>	



capalc
Cambridgeshire and Peterborough
Association of Local Councils

CAPALC Ltd
The Norwood Building
Parkhall Road
Somersham
Huntingdon
PE28 3HE
Tel: 07507 520849
www.capalc.org.uk
office@capalc.org.uk

Cambridgeshire & Peterborough Association of Local Councils

3rd April 2024

By Email

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

Dear Chair and Cllrs

Melbourn Internal Audit- Interim Internal Audit Visit– 20th March 2024

Following our visit to Melbourn Parish Council on Wednesday 20th March 2024, we confirm we met with Alexandra Coxall, Abigail Williams and Shelley Coulman to complete the initial part of the 23/24 Internal Audit.

Overall, we were impressed by the efficiency of the office, the detail in the minutes and the information made available to the public. We would like to stress that finances were not considered in depth at this meeting, these will be reviewed after the Year End procedures have been carried out. We did review a sample of financial transactions throughout the year though and found all to be in accordance with Proper Practices.

We would like to raise the following matters with Melbourn Parish Council Councillors in advance of our next visit.

Legislation

- It would be prudent for the parish council to review the current Standing Orders; whilst these are based upon the 2018 NALC Model (including the 2022 update), they have not been reviewed since November 2022.
- We would suggest that all councillors review their Register of Interest annually and make any changes required.

Risk Management

- The council should urgently review the Risk Management Policy which was last reviewed in 2018. Review of this document, along with the risk register/risk assessments should take place annually. Adequate assessment of risk is a requirement of the Annual Governance and Accountability Return (AGAR).

Financial

- A copy of the approved budget should be easily accessible on the council's website; at present it is only accessible through the agenda pack for the meeting at which it was approved.

Data Protection

- Though there is a Data Protection Policy in place for the council, we would recommend a log of data breaches is implemented and maintained too.
- We suggest that the privacy policy is reviewed, and a review date added to the document.
- We would also recommend that the Clerks attend some Data Protection training where possible.

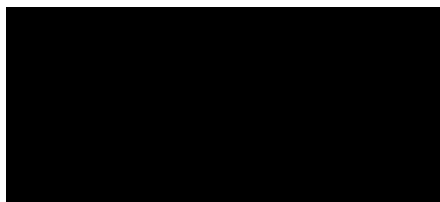
More generally

We have made some general recommendations to the staff team, including:

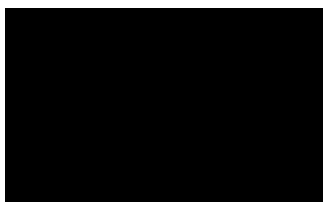
- Use of the policy tracker document would help to ensure that all policies and procedures are reviewed as required.
- The Chairman should sign a Declaration of Acceptance of Office at each annual meeting held in May.
- Signed copies of minutes should not be double sided and should be signed at the meeting at which they are approved.

A secondary visit has been arranged for Wednesday 5th June at 10am. We will undertake the remaining parts of the audit at this visit, before completing the Internal Auditors section of the AGAR for consideration by members.

Yours faithfully



Internal Auditor



Internal Auditor

Annual Governance and Accountability Return 2023/24 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
 - **Sections 1 and 2** **must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2024**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2024**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2024
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2023/24

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2024 authorities **must** publish:

- **Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;**
- **Section 1 - Annual Governance Statement 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 authorities **must** publish:

- **Notice of conclusion of audit**
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2023/24

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2024.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2024**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Section 1	For any statement to which the response is 'no', has an explanation been published?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Has an explanation of significant variations been published where required?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Has the bank reconciliation as at 31 March 2024 been reconciled to Box 8?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Has an explanation of any difference between Box 7 and Box 8 been provided?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	<input type="checkbox"/>	<input type="checkbox"/>

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2023/24

Melbourn Parish Council

www.melbournparishcouncil.gov.uk

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Periodic bank account reconciliations were properly carried out during the year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
N. The authority has complied with the publication requirements for 2022/23 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

20/03/2024 05/06/2024

Name of person who carried out the internal audit

VICTORIA TAYLOR

Signature of person who carried out the internal audit

V. Taylor

Date

05/06/2024

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

Melbourn Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

20/05/2024

and recorded as minute reference:

PC015/24 a-c

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

Clerk

www.melbournparishcouncil.gov.uk

Section 2 – Accounting Statements 2023/24 for

Melbourn Parish Council

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	681,502	574,784	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	293,430	314,890	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	171,646	112,758	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	72,678	93,628	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	49,842	49,842	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	449,274	292,839	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	574,784	566,123	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	521,255	560,302	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	2,513,152	2,522,709	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	792,397	775,184	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)		✓		The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

Stoutman

Date 20/05/2024

I confirm that these Accounting Statements were approved by this authority on this date:

20/05/2024

as recorded in minute reference:

PCOIS/24C

Signed by Chair of the meeting where the Accounting Statements were approved

[Signature]

Section 3 – External Auditor’s Report and Certificate 2023/24

In respect of

Melbourn Parish Council

1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2023/24

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2023/24

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

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	Latest version. Approved 20 May 2024 (PC014/24a)
MPC has adopted NALC Financial Regulations and these are regularly reviewed	Y	Reviewed Jan 2024 – currently under review due to new model regs released by NALC
The RFO is tasked with proper administration of MPC’s financial affairs including implementing appropriate internal controls	Y	As stated within the job description
Internal Audit reports are seen by the Parish Council	Y	First part received by council April 24 (PC235/24a) – second part of audit completed 5 June 2024 – awaiting report
External Audit report is seen by the Parish Council	Y	Presented 27 September 2023 (PC087/23k)

Annual Review of Effectiveness

Internal Control Process/Objective	Evidence that controls are adequate/effective	Action Needed Y/N	Comments
Expenditure Approval/Ordering	Orders are made by the Clerk. Expenditure approvals are as per Financial Regs.	N	

<p>Orders are made by appropriately delegated persons. Expenditure has been budgeted/appropriately approved. Value for money is obtained from suppliers through quote and tender procedures.</p>	<p>Checks against budget are made by RFO and presented to Council and relevant committees monthly. Approvals presented and voted by Council monthly. SOs set out tender / quote process.</p>		
<p>Payment controls 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 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 payments require 2 member signatories. Changes to payee details require 2 signatory approval.</p>	N	
<p>Prepaid Debit Cards Prepaid card expenditure is properly controlled, used for council purposes and reported to MPC.</p>	<p>Internal checks are in place by Clerk and RFO in accordance with policy.</p>	Y	Limits are placed on cards (£100 Wardens, £200 Clerks). Individual spend is not pulled out for council – approved as SOLDO costs. Does this continue to be acceptable?
<p>Payroll and Employment 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 & 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	
<p>Taxes – PAYE/NI & VAT Correct deductions are made for employee taxes and paid to HMRC on time. VAT is correctly accounted for and reclaimed regularly.</p>	<p>SAGE payroll software is used for deductions and uploaded to HMRC monthly. VAT is reclaimed quarterly.</p>	N	

<p>Income collection Income is invoiced, collected promptly and debtors are managed. Receipts are properly recorded. Writing off of bad debts is appropriately authorised.</p>	<p>Invoices raised by Clerk and receipts monitored by RFO. Receipts reviewed and recorded by RFO. Separation of duties. No bad debts to date 2023/24.</p>	Y	<p>It may be beneficial to look into a card reader for income collection. Cash is still offered on some allotment renewals and a card machine may mitigate this.</p>
<p>Cash & banking Safe and efficient arrangements are in place for collection and banking of cash receipts.</p>	<p>Sequentially numbered receipts issued by Clerk and reconciled by RFO prior to banking. Unbanked cash locked away & insured.</p>	Y	<p>As above. Unity barcoded paying in book still not available so cash/cheque deposits are not easy.</p>
<p>Bank Accounts MPC has approved every bank mandate. There is a list of approved signatories for every bank account.</p>	<p>Yes. MPC approved bank signatories 27/06/22.</p>	Y	<p>Signatories should be reviewed by MPC.</p>
<p>Cash balances/investments Cash needs are monitored. Surplus cash balances invested appropriately. Measures are taken to reduce exposure to bank failure.</p>	<p>RFO monitors cash balances. Investment Strategy in place – ONGOING review.</p>	N	
<p>Bank reconciliations All bank accounts are regularly reconciled. Bank reconciliations are checked.</p>	<p>Policy in place. Bank recs carried out monthly & reviewed by a designated Cllr. Checks reported at MPC meetings.</p>	N	
<p>Assets 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</p>	<p>Asset register in place, regularly updated and reviewed annually by FGCC. Maintenance committee ensure assets are maintained. Insurance is reviewed by MPC annually.</p>	N	
<p>Insurance MPC is satisfied that it's insurance cover is sufficient for its assets and risks.</p>	<p>Policy is a specialist Parish Council policy and is reviewed annually by MPC. Last renewed 04/10/23</p>	N	
<p>Budget setting Robust process for budget setting. MPC has adequate funds to cover its spending plans.</p>	<p>Budget is a multi-stage process and reviewed by FGCC prior to being adopted by MPC. Spending plans are affordable.</p>	N	

MELBOURN PARISH COUNCIL

Doc. No.: 4.31
Version: 1
Date approved: 11 January 2021
Review date: January 2022

Budget monitoring MPC receives regular budget reports and explanations for budget variances.	Finance reports are made to MPC and Maintenance monthly including explanations of variances.	N	
Reserves General Reserve is at an appropriate level. Ring-fenced reserves are for genuine purposes and are reviewed by MPC.	Reserve policy in place to aim to bring General Reserve to 6 months expenditure (currently 4.6mnths). Reserves reviewed annually by MPC. Asset Management Reserve Policy in place.	N	Current general reserves stand at 4.6mnths.
Risk Assessments 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. Maintenance Committee carry out risk reviews and take actions	N	
Loans and Long-Term Liabilities 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	
Internal Audit 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: Abi Williams (Clerk) and Shelley Coulman (RFO)

Date of Review: 12 June 2024

Date of Review by F&GG Committee: 17 June 2024

Date reported to MPC: 24 June 2024

Document Approval:



(Chair to Melbourn Parish Council)

Date of Parish Council meeting: 11 January 2021

Review Policy: Every 12 months

POLICY AND PROCEDURE: To evaluate the effectiveness of the system of internal audit

PURPOSE: Melbourn Parish Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards and that public money is safeguarded and used effectively. In doing this, the Council is responsible for ensuring that there is a sound system of internal control and that the systems are regularly examined by an independent Internal Auditor.

CRITERIA FOR EFFECTIVE INTERNAL CONTROL

	Achieved
The Parish Council has adopted Terms of Reference for the Internal Audit which are reviewed every 3 years.	✓
The Internal Audit is timed to comply with the Annual Return timescales.	✓
Full rights of access are given to the auditor regarding records and documentation.	✓
The Internal Auditor is independent and makes a report to the Parish Council.	✓
The report is reviewed by the next Parish Council meeting and any necessary actions resolved.	✓
The Internal Auditor will follow up any actions required by review in subsequent audits.	✓

ANNUAL REVIEW OF EFFECTIVENESS

Question: Did the Internal Auditor meet the Council’s Expectations (as set out in the Terms of Reference)?

Standards	Evidence of Achievement	Comments
Scope of internal examination	ToRs were approved by Council Scope of audit work takes into account risk management processes and wider internal control ToRs define audit responsibilities in relation to fraud	
Competence	No evidence that internal audit work has not been carried out ethically, with integrity and objectivity	

Relationships	<p>Responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud and corruption matters</p> <p>The responsibilities of Council members are understood; training of members is undertaken as necessary</p>	
---------------	---	--

Question: Was the internal audit effective?

Characteristics of 'effectiveness'	Evidence of Achievement	Areas for Development
Internal audit work is planned	The IA is experienced and has a defined plan	
Understanding the whole organisation, its needs and objectives	The audit plan demonstrates how audit work will provide assurance in relation to the body's annual governance statement	
Be seen as a catalyst for change	Auditor makes comments following the visit that are reported to Council and acted upon	
Add value and assist the organisation in achieving its objectives	Demonstrated through positive management responses to recommendations for action	
Be forward looking	<p>When identifying risks and in formulating the annual audit plan, changes on the national agenda are considered.</p> <p>IA maintains awareness of new developments in services, risk management and corporate governance</p>	
Be challenging	IA focuses on risks and encourages members to develop their own responses	
Ensure the right responses are available	<p>Adequate resource is made available for audit.</p> <p>The IA understands the body and the legal and corporate framework in which it operates</p>	

Question: Was the appointed Internal Auditor independent?

Independence	IA has direct access to those charged with governance Reports are made in own name to full Council Auditor does not have any other role within the Council. Auditor lives outside the area. Auditor is not related or connected to councillors or officers of the Council	
--------------	---	--

Question: Has the guidance received from the auditor been considered and incorporated into Council practice?

Internal auditor report	Has the auditor reported in writing? Has the internal auditor report been considered by the full Council?	
Guidance	Did the IA make recommendations for improvements in Council practice? Have the recommendations been considered and incorporated into the Council's internal controls?	

Document Approval:



(Chair to Melbourn Parish Council)

Date of Parish Council meeting: 26 June 2023

MELBOURN PARISH COUNCIL

Doc. No.: 4.30
Version: 2
Date approved: 26 June 2023
Review date: 26 June 2026

Review Policy: Every 3 years

Allotment Fees

Current notes:

The current fees at MPC: Gray's £21.50 +£5 insurance // St George's £27 + £5 insurance

Roughly 5 meters wide by ~25 meters long, so about 125 square meters. Water included.

Melbourn	£32.00 (£26.50)
Meldreth	Allotments closed
Foxton	£34
Comberton	£18
Great Shelford	£55
Whittlesford	£29
Baldock	£114 +£6 membership

Pavilion Hire Costs Review

Current notes:

Hire costs state 'A £50 deposit is payable on booking and will be returned after the event if the facilities are left in good condition'. However, this is not currently enforced.

Standard Rate: £15 per hour up to 4 hours. After that there is a flat fee of £60. (A full day would currently be charged as £60)

Community Organisations and Charities: £12 per hour up to 4 hours. After that there is a flat fee of £48.

Football pitch hire (including use of Pavilion changing facilities) Melbourn Football Clubs only: £40 per game

Comparison pavilion hire costs – halls with similar facilities in the area

Melbourn Sports Pavilion	£15.00 per hour for up to four hours followed by £60 flat rate.
Meldreth Village Hall	£8.50 per hour (+£0.50 from 2023)
Foxton Village Hall	£20.00 (whole unit £1100.00 for weekend)
Steeple Morden Village Hall	£12.00 per hour
Haslingfield Village Hall	£33.00 for 4 hours (£8.25 per hour) (charged in blocks only)
Orwell Village Hall	£4.00 – £10.65 per hour (charged in blocks)
Barkway Pavilion	Free to community groups, £50 four hours (£12.50 per hour), £15 each subsequent hour (+£2 per hour and +£5 subsequent from 2023)

Comparison pitch hire costs – with similar facilities in the area

Melbourn	£40.00 per game
Netherhall	£50.00 (+£2 from 2023)
Baldock	£90 per hour (+£42 from 2023)
Barkway	£25.00 – 4 hours
Cambourne (3G)	£85.00
Bottisham (3G)	£75.00
King James Academy (3G)	£100.00 (-£10 from 2023)

FG015 24) Futures funding: Grants

Current grant funding is for a 20-year period

THIS DEED is made the 26 day of January 2015

Between:-

(1) **Melbourn Parish Council**, of Parish Office, Melbourn Sheltered Scheme, Elin Way, Melbourn, Royston, Herts, SG8 6LT (the **Parish Council**);

and

(2) **Lightsource SPV 107 Limited**, company number 08752596, whose registered office is at Level 7 33 Holborn London EC1N 2HT (the **Operator**).

RECITALS

WHEREAS

- (A) The Operator is to own and operate a solar farm and associated equipment at Muncneys Farm, London Way, Melbourn, Royston, SG8 6DJ (the **Development**).
- (B) The Development lies within the geographical boundaries of the Parish Council's area.
- (C) The Operator is to make an annual community payment of £750 per MW of installed capacity for a period of 20years (the **Payment**) to the Parish Council to be applied for the benefit of the residents in the Parish Council's area, as set out in this Deed.

The council have been advised to formulate a plan for the continuation of funding after this period.

~~MODEL FINANCIAL REGULATIONS FOR LOCAL COUNCILS~~

~~This Model Financial Regulations template was produced by the National Association of Local Councils (NALC) in April 2024 for the purpose of its member councils and county associations. Every effort has been made to ensure that the contents of this document are correct at time of publication. NALC cannot accept responsibility for errors, omissions and changes to information subsequent to publication.~~

~~Notes to assist in the use of this template:~~

- ~~1) This document is a model for councils of all sizes to use to develop their own financial regulations, suitable for the size of the council and the activities it undertakes.~~
- ~~2) Bold text indicates legal requirements, which a council cannot change or suspend.~~
- ~~3) For the rest, each council needs to adapt the model to suit its size and structure. For example, some councils have both a clerk and RFO, possibly with several more staff, while others have a single employee as clerk/RFO. Some councils have committees, some have a high level of delegation and some make all decisions at full council meetings. Many now use online payment methods, but others still rely on cheques.~~
- ~~4) Curly brackets indicate words, sentences or sections that can be removed if not applicable, or amended to fit the council's circumstances. An example of this is the phrase {or duly delegated committee}, which can be deleted if there are no committees.~~
- ~~5) Specific areas that may need adapting:~~
 - ~~a) In 1.5 – is the Clerk the RFO?~~
 - ~~b) In 3.3 and 3.4, the words “Governance and Accountability” do not apply in Wales~~
 - ~~c) In section 4, does the council have committees and how many years are forecast?~~
 - ~~d) In 5.6, does the council issue an open invitation to tender, or invite specific firms?~~
 - ~~e) In 5.9, are online prices acceptable evidence?~~
 - ~~f) In 5.13, 5.15 and 5.17, does the council have committees?~~
 - ~~g) In 5.16, will a councillor ever be instructed to place an order?~~
 - ~~h) In 5.20, is there a minimum level for official orders?~~
 - ~~i) Section 6 includes several alternatives to cover delegation to committees or to officers, approval of invoices individually or in batches, or for approval of regular contractual payments at the beginning of the year.~~
 - ~~j) Sections 7, 8 and 9 also includes several alternatives, including wording for where the clerk is a signatory. These are intended to allow a council's financial regulations to fit what they actually do, not to force any council to change what they do.~~
 - ~~k) Section 10 gives two alternatives, with or without petty cash.~~
 - ~~l) 13.6 has alternatives for VAT registered and unregistered councils – only use one.~~
 - ~~m) 13.7 and 13.8 are removable if they don't apply to the council.~~

MELBOURN PARISH COUNCIL

Doc. No.: 4.17
Version: 8
Date approved: 24 June 2024
Review date: June 2025

Formatted: No bullets or numbering
Formatted Table
Formatted: No bullets or numbering
Formatted: No bullets or numbering
Formatted: No bullets or numbering

- n) ~~Much of Section 16 can be deleted if not applicable.~~
- e) ~~17.3, is the Clerk the RFO or will the RFO consult the Clerk?~~
- 6) ~~Square brackets indicate where the council needs to specify who, or how much, or what the timescale is. For example [£500] might need to be £100, or [October] might need to be November, or [the council] might need to say the Policy and Resources Committee.~~
 - a) ~~In 4.1 and 4.7, select the wording for England or Wales, based on your location.~~
 - b) ~~In Section 4, the council needs to determine the timescale for its budget setting.~~
- 7) ~~It is challenging to try to offer guidance on setting financial limits. A council spending £1,000 a year is unlikely to delegate authority to spend £500 to its proper officer, but one spending £5 million a year might regard £5,000 as a reasonable limit. Each council needs to determine its own limits, that help, rather than hinder, its operations.~~
- 8) ~~Key limits to set:~~
 - a) ~~In 5.6, at what limit will the council require a formal tender process to ensure fair competition, rather than just asking for quotes? If this is set too low, it may discourage suppliers. Many small councils might only use formal tenders once every few years.~~
 - b) ~~In 5.8, at what limit will the council require fixed-price quotes rather than estimates?~~
 - e) ~~In 5.9, at what level can smaller purchases be made without competition?~~
 - d) ~~In 5.15, at what level can purchases be made under delegated authority (having complied with the rules about obtaining prices)?~~
 - e) ~~In 5.18, how much can the clerk commit to spending in an emergency?~~
 - f) ~~In 6.9, can payment of invoices (for purchases that have already been authorised) be authorised by an officer under delegated authority as a general principle, or only to avoid problems?~~
 - g) ~~In Section 9, what are the limits for card payments?~~
 - h) ~~In 16.5, what value of assets can be bought or disposed of, without seeking council approval?~~
- 9) ~~The contents list is a table that extracts section headings from the document. It can be updated by clicking on the contents list, whereupon a tab saying "update table" appears at the top of the list.~~
- 10) ~~Once this model has been tailored to fit the council's needs, the resulting Financial Regulations (with the insertion of the council's name at the top) should be adopted at a meeting of the full council. The date of adoption should be inserted below the Contents. Any subsequent proposal for amendment should also be made to the full council.~~
- 11) ~~The council should keep abreast of developments in legislation that affect the local council sector and should review and update its Financial Regulations annually.~~
- 12) ~~Please ensure that the latest approved version is published on the council's website.~~

MELBOURN PARISH COUNCIL

Doc. No.: 4.17
Version: 8
Date approved: 24 June 2024
Review date: June 2025

- Formatted: No bullets or numbering
- Formatted Table
- Formatted: No bullets or numbering
- Formatted: No bullets or numbering
- Formatted: No bullets or numbering

MELBOURN PARISH COUNCIL

Doc. No.: 4.17
Version: 8
Date approved: 24 June 2024
Review date: June 2025

Formatted: No bullets or numbering

Formatted Table

Formatted: No bullets or numbering

Formatted: No bullets or numbering

Formatted: No bullets or numbering

~~[ENTER COUNCIL NAME]~~MELBOURN PARISH COUNCIL FINANCIAL REGULATIONS

Contents

1. General.....64

2. Risk management and internal control.....75

3. Accounts and audit.....86

4. Budget and precept.....97

5. Procurement.....108

6. Banking and payments1310

7. Electronic payments.....1411

8. Cheque payments1613

9. Payment cards1613

10. Petty Cash1613

11. Payment of salaries and allowances1714

12. Loans and investments.....1714

13. Income.....1815

14. Payments under contracts for building or other construction works.....1815

15. Stores and equipment.....1916

16. Assets, properties and estates1916

17. Insurance2016

18. [Charities].....2017

19. Suspension and revision of Financial Regulations.....2017

Appendix 1 - Tender process2118

These Financial Regulations were adopted by the Council at its Meeting held on Monday 24 June 2024 – based on the Model Financial Regulations template produced by the National Association of Local Councils (NALC).~~These Financial Regulations were adopted by the council at its meeting held on [enter date].~~

MELBOURN PARISH COUNCIL

Doc. No.: 4.17
Version: 8
Date approved: 24 June 2024
Review date: June 2025

- Formatted: No bullets or numbering
- Formatted Table
- Formatted: No bullets or numbering
- Formatted: No bullets or numbering
- Formatted: No bullets or numbering
- Formatted: Font: Not Bold

MELBOURN PARISH COUNCIL

Doc. No.: 4.17
Version: 8
Date approved: 24 June 2024
Review date: June 2025

Formatted: No bullets or numbering
Formatted Table
Formatted: No bullets or numbering
Formatted: No bullets or numbering
Formatted: No bullets or numbering

1. General

- 1.1. These Financial Regulations govern the financial management of the council and may only be amended or varied by resolution of the council. They are one of the council’s governing documents and shall be observed in conjunction with the council’s Standing Orders.
- 1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.
- 1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings.
- 1.4. In these Financial Regulations:
 - ‘Accounts and Audit Regulations’ means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
 - “Approve” refers to an online action, allowing an electronic transaction to take place.
 - “Authorise” refers to a decision by the council, or a committee or an officer, to allow something to happen.
 - ‘Proper practices’ means those set out in *The Practitioners’ Guide*
 - *Practitioners’ Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
 - ‘Must’ and **bold text** refer to a statutory obligation the council cannot change.
 - ‘Shall’ refers to a non-statutory instruction by the council to its members and staff.
- 1.5. The Responsible Financial Officer (RFO) holds a statutory office, appointed by the council. ~~[The Clerk has been appointed as RFO and these regulations apply accordingly.]~~ The RFO;
 - acts under the policy direction of the council;
 - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - determines on behalf of the council its accounting records and control systems;
 - ensures the accounting control systems are observed;
 - ensures the accounting records are kept up to date;
 - seeks economy, efficiency and effectiveness in the use of council resources; and
 - produces financial management information as required by the council.

Formatted: No bullets or numbering
Formatted Table
Formatted: No bullets or numbering
Formatted: No bullets or numbering
Formatted: No bullets or numbering

- 1.6. **The council must not delegate any decision regarding:**
- **setting the final budget or the precept (council tax requirement);**
 - **the outcome of a review of the effectiveness of its internal controls**
 - **approving accounting statements;**
 - **approving an annual governance statement;**
 - **borrowing;**
 - **declaring eligibility for the General Power of Competence; and**
 - **addressing recommendations from the internal or external auditors**
- 1.7. In addition, the council shall:
- determine and regularly review the bank mandate for all council bank accounts;
 - authorise any grant or single commitment in excess of [£5,000]; and
- 2. Risk management and internal control**
- 2.1. **The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**
- 2.2. The Clerk, [with the RFO] shall prepare, for approval by [the council], a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.
- 2.3. When considering any new activity, the Clerk, [with the RFO] shall prepare a draft risk assessment including risk management proposals for consideration by the council.
- 2.4. **At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**
- 2.5. **The accounting control systems determined by the RFO must include measures to:**
- **ensure that risk is appropriately managed;**
 - **ensure the prompt, accurate recording of financial transactions;**
 - **prevent and detect inaccuracy or fraud; and**
 - **allow the reconstitution of any lost records;**
 - **identify the duties of officers dealing with transactions and**
 - **ensure division of responsibilities.**
- 2.6. At least [once in ~~each quarter~~ a month], and at each financial year end, a member other than the Chair ~~(for a cheque signatory)~~ shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as

MELBOURN PARISH COUNCIL

Doc. No.: 4.17
Version: 8
Date approved: 24 June 2024
Review date: June 2025

Formatted: No bullets or numbering

Formatted Table

Formatted: No bullets or numbering

Formatted: No bullets or numbering

Formatted: No bullets or numbering

evidence of this. This activity, including any exceptions, shall be reported to and noted by the council {Finance & Good Governance Committee}.

- 2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

3. Accounts and audit

- 3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.
- 3.2. **The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonably accuracy at any time. In particular, they must contain:**
 - **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
 - **a record of the assets and liabilities of the council;**
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual_{Governance and Accountability} Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual {Governance and Accountability} Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.
- 3.7. The internal auditor shall be appointed by {the council} and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8. The council shall ensure that the internal auditor:
 - is competent and independent of the financial operations of the council;
 - reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;

MELBOURN PARISH COUNCIL

Doc. No.: 4.17
Version: 8
Date approved: 24 June 2024
Review date: June 2025

Formatted: No bullets or numbering
Formatted Table
Formatted: No bullets or numbering
Formatted: No bullets or numbering
Formatted: No bullets or numbering

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

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

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

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

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

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

4. Budget and precept

4.1. **Before setting a precept, the council must calculate its [council tax (England)/budget (Wales)] requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**

4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by {the council} at least annually in {October} for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the {Chair of the Council or relevant committee}. {The RFO will inform committees of any salary implications before they consider their draft their budgets.}

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

~~4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. {Unspent funds for partially completed projects may only be~~

MELBOURN PARISH COUNCIL

Doc. No.: 4.17
Version: 8
Date approved: 24 June 2024
Review date: June 2025

~~carried forward (by placing them in an earmarked reserve) with the formal approval of the full council.~~

~~4.5. Each committee (if any) shall review its draft budget and submit any proposed amendments to the council (finance and good governance committee) not later than the end of [November] each year.~~

~~4.6.4.4. The draft budget (with any committee proposals and [three-year] forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the (finance and good governance committee and a recommendation made to the) council.~~

~~4.7.4.5. Having considered the proposed budget and [three-year] forecast, the council shall determine its [council tax (England)/budget (Wales)] requirement by setting a budget. The council shall set a precept for this amount no later than [the end of January] for the ensuing financial year.~~

~~4.8.4.6. Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must and must disclose at the start of the meeting that Section 106 applies to them.~~

~~4.9.4.7. The RFO shall issue the precept to the billing authority no later than the end of February and supply each member with a copy of the agreed annual budget.~~

~~4.10.4.8. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.~~

~~4.11. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council (or relevant committee).~~

5. Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.
- 5.3. Every contract shall comply with these the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Public Contracts Regulations 2015 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**

Formatted: No bullets or numbering

Formatted Table

Formatted: No bullets or numbering

Formatted: No bullets or numbering

Formatted: No bullets or numbering

MELBOURN PARISH COUNCIL

Doc. No.: 4.17
Version: 8
Date approved: 24 June 2024
Review date: June 2025

- 5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 6.12) obtain prices as follows:
- 5.6. For contracts estimated to exceed £60,000 including VAT, the Clerk shall seek formal tenders from at least three suppliers agreed by the council OR advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation. Tenders shall be invited in accordance with Appendix 1.
- 5.7. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation¹ regarding the advertising of contract opportunities and the publication of notices about the award of contracts.**
- 5.8. For contracts greater than £53,000 excluding VAT the Clerk or RFO shall seek at least 3 fixed-price quotes;
- 5.9. where the value is between £500 and £35,000 excluding VAT, the Clerk or RFO shall try to obtain 3 estimates which might include evidence of online prices, or recent prices from regular suppliers.
- 5.10. For smaller purchases, the clerk shall seek to achieve value for money.
- 5.11. **Contracts must not be split into smaller lots to avoid compliance with these rules.**
- 5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:
- i. specialist services, such as legal professionals acting in disputes;
 - ii. repairs to, or parts for, existing machinery or equipment;
 - iii. works, goods or services that constitute an extension of an existing contract;
 - iv. goods or services that are only available from one supplier or are sold at a fixed price.
- 5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council or relevant Finance & Good Governance committee. Avoidance of competition is not a valid reason.
- 5.14. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- 5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:
- the Clerk, under delegated authority, for any items below £500 £200 excluding VAT.

- Formatted: No bullets or numbering
- Formatted Table
- Formatted: No bullets or numbering
- Formatted: No bullets or numbering
- Formatted: No bullets or numbering
- Commented [AC1]: There is no paragraph 6.12
- Formatted: Highlight
- Commented [AC2]: Figure needed
- Formatted: Highlight
- Formatted: Highlight

¹ The Regulations require councils to use the Contracts Finder website if they advertise contract opportunities and also to publicise the award of contracts over £30,000 including VAT, regardless of whether they were advertised.

MELBOURN PARISH COUNCIL

Doc. No.: 4.17
Version: 8
Date approved: 24 June 2024
Review date: June 2025

- the Clerk, in consultation with the Chair of the Council {or Chair of the appropriate committee}, for any items below ~~£2,000~~ £500 excluding VAT. However, expenditure up to £1,000 may be authorised by the Clerk in circumstances outlined in 5.18 below.
- {a duly delegated committee of the council for all items of expenditure within their delegated budgets for items over £500 ~~under up to~~ £5,000} excluding VAT}
- {in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.}
- the council for all items over ~~£5,000~~
- For items of expenditure related to and explicitly included as part of full council pre-approved contracts covering embedded building systems and services (on any/all Parish owned buildings), the Clerk will authorise both scheduled and unscheduled work as arises provided within budget. If work is required that falls outside of contract terms it will be authorised by exception, either by agenda at full council or through councillors by email decision
- Urgent Emergency Work: Circumstances may arise where emergency service or equipment replacement is needed for safety reasons or (in the specific case of the Hub building and or its commercial operations) where urgent approval of spend is required to protect the assets or finances of the Hub and the council. When this arises the following authorisation process will be used, depending on the case in question:
 - For items of budgeted non-contract expenditure on the Hub, the Clerk and Chair can authorise expenditure up to £1,000. This provision relates to items requiring emergency action.
 - For items of expenditure relating to emergency maintenance which fall between £1000 and £5000 the Clerk will issue an email decision notice to all Parish Councillors (who are not also Directors of the Hub Management Group) and subject to a majority approval authority will be granted to the Clerk to action payment of approved amount.
 - Where immediate action relating to emergency maintenance is needed to protect Parish assets and the Hub business, the Clerk and Chair can authorise up to £15,000 provided retrospective approval of full Council is obtained. Such action should be taken with the support of Hub management and cost estimates obtained prior to acting. Such authority is to be evidenced by a minute, email or invoice duly signed by the Clerk, and where necessary also by the Chair.

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

5.16. No individual member, or informal group of members may issue an official order {unless instructed to do so in advance by a resolution of the council} or make any contract on behalf of the council.

Formatted: No bullets or numbering

Formatted Table

Formatted: No bullets or numbering

Formatted: No bullets or numbering

Formatted: No bullets or numbering

Formatted: Highlight

Formatted

MELBOURN PARISH COUNCIL

Doc. No.: 4.17
Version: 8
Date approved: 24 June 2024
Review date: June 2025

- 5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council {or a duly delegated committee acting within its Terms of Reference} except in an emergency.
- 5.18. In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to {£12,000} excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to {the council} as soon as practicable thereafter.
- 5.19. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless {the council} is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.
- 5.20. An official order or letter shall be issued for all work, goods and services {above £250} excluding VAT) unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.
- 5.21. Any ordering system can be misused and access to them shall be controlled by {the RFO}.

6. Banking and payments

- 6.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with {name bank}Unity Trust Bank. The arrangements shall be reviewed {annually} for security and efficiency.
- 6.2. The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.
- 6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by the Clerk {the RFO}. ~~{Where the certification of invoices is done as a batch, this shall include a statement by the RFO that all invoices listed have been 'examined, verified and certified' by the RFO}.~~
- 6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.

Formatted: No bullets or numbering
Formatted Table
Formatted: No bullets or numbering
Formatted: No bullets or numbering
Formatted: No bullets or numbering

Formatted: Highlight
Commented [AC3]: We do not currently implement a PO system – raise them adhoc for some goods/services
Formatted: Highlight

MELBOURN PARISH COUNCIL

Doc. No.: 4.17
Version: 8
Date approved: 24 June 2024
Review date: June 2025

- 6.5. All payments shall be made by ~~{online banking/cheque}~~, in accordance with a resolution of the council ~~{or duly delegated committee.}~~ ~~{or a delegated decision by an officer}~~, unless ~~{the council}~~ resolves to use a different payment method.
- 6.6. ~~{For each financial year {the RFO} may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the council {or a duly delegated committee} may authorise in advance for the year.}~~
- 6.7. **A copy of this schedule of regular payments shall be signed by two members on each and every occasion when payment is made - to reduce the risk of duplicate payments.**
- 6.8. ~~{A list of such payments shall be reported to the next appropriate meeting of the council or Finance Committee} for information only.~~
- 6.9. **The Clerk and RFO shall have delegated authority to authorise payments (only) in the following circumstances:**
 - i. ~~{any payments of up to [£2500] excluding VAT, within an agreed budget.}~~
 - ii. **payments of up to [£2,000] excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.**
 - iii. **any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 {or to comply with contractual terms}, where the due date for payment is before the next scheduled meeting of [the 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}.**
 - iv. **Fund transfers within the councils banking arrangements up to the sum of [£10,000], provided that a list of such payments shall be submitted to the next appropriate meeting of council [or finance committee].**
- 6.10. The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council ~~{or finance committee}~~. The council ~~{or committee}~~ shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

7. Electronic payments

- 7.1. Where internet banking arrangements are made with any bank, ~~{the RFO}~~ shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify ~~{a number of}~~ councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any

Formatted: No bullets or numbering
Formatted Table
Formatted: No bullets or numbering
Formatted: No bullets or numbering
Formatted: No bullets or numbering

Formatted: Highlight

Formatted: Highlight

Commented [AC4]: For review
Formatted: Highlight

MELBOURN PARISH COUNCIL

Doc. No.: 4.17
Version: 8
Date approved: 24 June 2024
Review date: June 2025

online approval process. ~~{The Clerk may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.}~~

- 7.2. All authorised signatories shall have access to view the council's bank accounts online.
- 7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.
- 7.4. The Service Administrator shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent ~~{by email}~~ to ~~{two}~~ authorised signatories.
- 7.5. In the prolonged absence of the Service Administrator [an authorised signatory] shall set up any payments due before the return of the Service Administrator.
- 7.6. Two ~~{councillors who are}~~ authorised signatories shall check the payment details against the invoices before approving each payment using the online banking system.
- 7.7. Evidence shall be retained showing which members approved the payment online ~~{and a printout of the transaction confirming that the payment has been made shall be appended to the invoice for audit purposes}~~.
- 7.8. A full list of all payments made in a month shall be provided to the next [council] meeting ~~{and appended to the minutes}~~.
- 7.9. With the approval of ~~{the council}~~ in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are ~~{signed/approved online}~~ by ~~{two authorised members}~~. The approval of the use of each variable direct debit shall be reviewed by [the council] at least every two years.
- 7.10. Payment may be made by BACS or CHAPS by resolution of ~~{the council}~~ provided that each payment is approved online by ~~{two authorised bank signatories}~~, evidence is retained and any payments are reported to [the council] at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 7.11. If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are signed ~~{or approved online}~~ by ~~{two members}~~, evidence of this is retained and any payments are reported to council when made. The approval of the use of a banker's standing order shall be reviewed by ~~{the council}~~ at least every two years.
- 7.12. Account details for suppliers may only be changed upon written notification by the supplier verified by ~~{two of}~~ the Clerk and ~~{the RFO}~~ ~~{a member}~~. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. **Data held should be checked with suppliers every [two years].**

Formatted: No bullets or numbering

Formatted Table

Formatted: No bullets or numbering

Formatted: No bullets or numbering

Formatted: No bullets or numbering

Formatted: Highlight

MELBOURN PARISH COUNCIL

Doc. No.: 4.17
Version: 8
Date approved: 24 June 2024
Review date: June 2025

- Formatted: No bullets or numbering
- Formatted Table
- Formatted: No bullets or numbering
- Formatted: No bullets or numbering
- Formatted: No bullets or numbering

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

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

8. Cheque payments

Formatted: Highlight

- 8.1. Cheques or orders for payment in accordance in accordance with a resolution or delegated decision shall be signed by [two members]{and countersigned by the Clerk}.
- 8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.
- 8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.
- 8.4. {Cheques or orders for payment shall not normally be presented for signature other than at, or immediately before or after a council {or committee} meeting}. Any signatures obtained away from council meetings shall be reported to the council {or Finance Committee} at the next convenient meeting.

9. Payment cards

- 9.1. Any Debit Card issued for use will be specifically restricted to {the Clerk and the RFO} and will also be restricted to a single transaction maximum value of [£1,0500] unless authorised by council or finance committee in writing before any order is placed.
- 9.2. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by {the council}. Transactions and purchases made will be reported to {the council} and authority for topping-up shall be at the discretion of {the council}.
- 9.3. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk {and RFO} {specify other officers} and any balance shall be paid in full each month.

9.4. Personal credit or debit cards of members or staff shall not be used {under any circumstances.} OR {except for expenses of up to [£250] including VAT, incurred in accordance with council policy.}

Formatted: Highlight

10. Petty Cash

10.1. {The council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk [or RFO] (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.} OR {The RFO shall maintain a petty cash [float/imprest account] of [£250] and may provide petty cash to officers for the purpose of defraying operational and other expenses.}

Formatted: Highlight

MELBOURN PARISH COUNCIL

Doc. No.: 4.17
Version: 8
Date approved: 24 June 2024
Review date: June 2025

- a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.
- b) Cash 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 any schedule of payments presented for approval.

11. Payment of salaries and allowances

- 11.1. As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.
- 11.2. Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.
- 11.3. Salary rates shall be agreed by the council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the council (or relevant committee).
- 11.4. Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.
- 11.5. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.
- 11.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. Payroll reports will be reviewed by the finance committee to ensure that the correct payments have been made.
- 11.7. Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the full council.
- 11.8. Before employing interim staff, the council must consider a full business case.

12. Loans and investments

- 12.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.
- 12.2. Any financial arrangement which does not require formal borrowing approval from the (Secretary of State/Welsh Assembly Government) (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full council, following a written report on the value for money of the proposed transaction.
- 12.3. The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must

Formatted: No bullets or numbering
Formatted Table
Formatted: No bullets or numbering
Formatted: No bullets or numbering
Formatted: No bullets or numbering

Formatted: Highlight

MELBOURN PARISH COUNCIL

Doc. No.: 4.17
Version: 8
Date approved: 24 June 2024
Review date: June 2025

written be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

- 12.4. All investment of money under the control of the council shall be in the name of the council.
- 12.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 12.6. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

13. Income

- 13.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. {The RFO} shall be responsible for the collection of all amounts due to the council.
- 13.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council by {the RFO} and shall be written off in the year. The council's approval shall be shown in the accounting records.
- 13.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.
- 13.5. Personal cheques shall not be cashed out of money held on behalf of the council.

13.6. {The RFO shall ensure that VAT is correctly recorded in the council's accounting software software and that any VAT Return required is submitted form the software by the due date}. OR {Any repayment claim under section 33 of the VAT Act 1994 shall be made {quarterly where the claim exceeds [£100] and} at least annually at the end of the financial year.}

- 13.7. {Where significant sums of cash are regularly received by the council, the RFO shall 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 record such as ticket issues, and that appropriate care is taken for the security and safety of individuals banking such cash.}
- 13.8. {Any income that 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.}

14. Payments under contracts for building or other construction works

Formatted: No bullets or numbering
Formatted Table
Formatted: No bullets or numbering
Formatted: No bullets or numbering
Formatted: No bullets or numbering

Formatted: Highlight

MELBOURN PARISH COUNCIL

Doc. No.: 4.17
Version: 8
Date approved: 24 June 2024
Review date: June 2025

Formatted: No bullets or numbering

Formatted Table

Formatted: No bullets or numbering

Formatted: No bullets or numbering

Formatted: No bullets or numbering

- 14.1. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.
- 14.2. Any variation of, addition to or omission from a contract must be authorised by [the Clerk] to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

15. Stores and equipment

- 15.1. {[The officer in charge of each section] shall be responsible for the care and custody of stores and equipment [in that section].}
- 15.2. 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.
- 15.3. {Stocks shall be kept at the minimum levels consistent with operational requirements.}
- 15.4. {The RFO shall be responsible for periodic checks of stocks and stores, at least annually.}

16. Assets, properties and estates

- 16.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.
- 16.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.
- 16.3. 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.
- 16.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a written report shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).

No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, except where the estimated value of any one item does not exceed [£500]. In each case a written report shall be provided to council with a full business case.

MELBOURN PARISH COUNCIL

Doc. No.: 4.17
Version: 8
Date approved: 24 June 2024
Review date: June 2025

Formatted: No bullets or numbering
Formatted Table
Formatted: No bullets or numbering
Formatted: No bullets or numbering
Formatted: No bullets or numbering

17. Insurance

- 17.1. The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.
- 17.2. The Clerk shall give prompt notification to [the RFO] of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 17.3. The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to [the council] at the next available meeting. The RFO shall negotiate all claims on the council's insurers (in consultation with the Clerk).
- ~~17.4.~~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.

~~18. [Charities]~~

~~18.1.17.4. 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.]~~

~~19.18. Suspension and revision of Financial Regulations~~

- ~~19.1.18.1.~~ The council shall review these Financial Regulations [annually] and following any change of clerk or RFO. The Clerk shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.
- ~~19.2.18.2.~~ The council may, by resolution duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.
- ~~19.3.18.3.~~ The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

MELBOURN PARISH COUNCIL

Doc. No.: 4.17
Version: 8
Date approved: 24 June 2024
Review date: June 2025

Formatted: No bullets or numbering

Formatted Table

Formatted: No bullets or numbering

Formatted: No bullets or numbering

Formatted: No bullets or numbering

Appendix 1 - Tender process

- 1) Any 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.
- 2) The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the council.
- 3) Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
- 4) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
- 5) Any invitation to tender issued under this regulation shall be subject to Standing Order [insert reference of the council's relevant standing order] and shall refer to the terms of the Bribery Act 2010.
- 6) Where the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.