



🏠 **Melbourn Parish Council**
Melbourn Community Hub
30 High Street
Melbourn
SG8 6DZ

👤 **Abi Williams, Clerk**
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MELBOURN PARISH COUNCIL – FINANCE AND GOOD GOVERNANCE COMMITTEE

(District of South Cambridgeshire)

A meeting of the Finance & Good Governance Committee held on Tuesday 22 July 2025, at 7:30pm in the Austen Room, Community Hub, 30 High Street, Melbourn, SG8 6DZ

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

Absent:

In attendance: Abigail Williams (Clerk)

FINANCE & GOOD GOVERNANCE COMMITTEE: MINUTES

Meeting started 19:30

- FG001/2526** To receive nominations and elect a Chair of the Finance & Good Governance Committee
- Cllr Kanagarathnam was nominated. There were no other nominations.
It was **RESOLVED** to elect Cllr Kanagarathnam as Chair of the Finance & Good Governance Committee for the civic year 2025/2026.
Proposed by Cllr Clark, seconded by Cllr Campbell. All in favour.
- FG002/2526** To receive nominations and elect a Vice Chair of the Finance & Good Governance Committee
- Item deferred.
- FG003/2526** To receive and approve apologies for absence
- Apologies were received from Cllrs Hart, Kilmurray and RFO Shelley Coulman with acceptable reasons given.
It was **RESOLVED** to accept apologies from Cllrs Hart, Kilmurray and RFO.
Proposed by Cllr Clark, seconded by Cllr Campbell. All in favour.
- FG004/2526** **To receive any Declarations of Interest and Dispositions**
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 declared.
- FG005/2526** **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.
- FG006/2526** To report back and approve the minutes of the Finance & Good Governance Committee meeting held on 22 April 2025.
- Nothing to report.
It was **RESOLVED** to approve the minutes of the Finance and Good Governance Committee Meeting held on the 22 April 2025 as an accurate record.
Proposed by Cllr Alexander, seconded by Cllr Redelinghuys. All in favour.
- FG007/2526** To consider changes to the Timetable for Recurring Agenda items.
- It was **RESOLVED** to accept the timetable changes as suggested.
Proposed by Cllr Clark, seconded by Cllr Alexander. All in favour.
- FG008/2526** To note VAT return / refund.
- It was noted that the May 2025 refund of £6,140.47 was received.
- FG009/2526** To consider the Internal Auditors report, note completed AGAR and record dates of public notice.
- Internal Auditors report received, actions noted.
- FG010/2526** To review and consider 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 £36.00) and £2.00 for a Grays plot (rising to £30.00).

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

FG011/2526 To review and consider pavilion hire and match fees.

It was decided to defer this item until talks could take place with Dynamos Football Team and Melbourn Football Club to negotiate the current grounds maintenance responsibilities and confirm use of the pavilion. ACTION: Chair and Clerk to meet with groups to discuss.

FG012/2526 To update on future of grant funding.

Clerk reported an attempt to contact River Mel Solar – unfortunately no return communication as yet. ACTION: Clerk to continue contacting River Mel Solar with regard to future community grants opportunities.

FG013/2526 **Policies**

- a) To consider recommending to full council to adopt the updated and amended Financial Regulations based on the NALC Model Financial Regulations published in March 2025.

It was RESOLVED to recommend to Full Council to accept the changes to the Model Financial Regulations.

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

- b) To consider recommending to full council to adopt updates to Document 4.03 Community Grant Policy.

It was RESOLVED to recommend to Full Council to accept the changes to Document 4.03 Community Grant Policy.

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

- c) To consider recommending to full council to adopt updates to Document 4.33 Income and Receipts Procedure.

It was RESOLVED to recommend to Full Council to accept the changes to Document 4.33 Income and Receipts Procedure.

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

FG014/2526 To note the date of the next Finance & Good Governance Committee Meeting is Tuesday 4 November 2025 at 7.30pm.

The date of the next Finance and Good Governance Committee Meeting was noted as Tuesday 4 November 2025.

Meeting closed 20:02



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

A meeting of the Finance & Good Governance Committee held on Tuesday 22 April, at 7:30pm in the Austen Room, Community Hub, 30 High Street, Melbourn, SG8 6DZ

Present: Cllrs Alexander, Clark, Kanagarathnam (Chair)

Absent:

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

FINANCE & GOOD GOVERNANCE COMMITTEE: MINUTES

Meeting started 19:32

FG045/25 To receive and approve apologies for absence

Apologies were received from Cllrs Campbell, Hart and Kilmurray with acceptable reasons given. It was **RESOLVED** to accept apologies from Cllrs Campbell, Hart and Kilmurray. Proposed by Cllr Clark, seconded by Cllr Alexander. All in favour.

FG046/25 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.

FG047/25 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.

FG048/25 To approve the minutes of the Finance & Good Governance Committee meeting held on 16 December 2024

It was **RESOLVED** to approve the minutes of the Finance and Good Governance Committee Meeting held on the 16 December 2024 as an accurate record. Proposed by Cllr Alexander, seconded by Cllr Clark. All in favour.

FG049/25 To report back on the minutes of the Parish Council meeting on 16 December 2024

Nothing to report.

FG050/25 To review the Timetable for Recurring Agenda items

Timetable reviewed and accepted as presented.

FG051/25 To note VAT return / refund

It was noted that the February 2025 refund of £4,661.05 was received. The next VAT return will be submitted after year end.

FG052/25 To receive an update on the Asset Management Reserves

RFO reported no spend from Asset Management Reserves (AMR) – the £5,000 minimum spend is to be reviewed in item FG056/25j) to allow for smaller projects to be considered for the AMR. It was highlighted that the Croyland report would drive asset management but that independent review of the need for works should still be conducted. **ACTION:** Plan to renew the asset management report should be included for 2026.

FG053/25 To review Fixed Asset Register

The updated fixed asset register was noted.

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

FG054/25 To consider approving annual effectiveness of internal controls review.

The Clerk and RFO presented the completed annual effectiveness of the system of internal controls review and highlighted suggested actions.

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 Alexander. All in favour.

FG055/25 To consider moving F&GG meetings to Tuesday evenings going forwards.

It was RESOLVED to move F&GG meetings to Tuesday evenings going forwards.

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

FG056/25 Policies

- a) To note new NALC Model Financial Regulations released 5 March 2025 – to be reviewed by RFO and considered at July F&GG Committee meeting.

It was noted.

- b) To consider approving draft Investment Strategy for 2025/26 (6 month review).

It was noted that the Investment Strategy for 2025/26 as presented in November 2024 under item FG031/24a) is still valid.

It was RESOLVED to recommend the Investment Strategy as stands to Full Council.

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

- c) To consider approving changes to Document 4.04 Expenses Policy. *(review date and reference to petty cash removed)*

It was RESOLVED to recommend to Full Council to accept the changes to Document 4.04 Expenses Policy.

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

- d) To consider approving changes to Document 4.06 Gifts and Hospitality Policy. *(review date and formatting changes only)*

It was RESOLVED to recommend to Full Council to accept the changes to Document 4.06 Gifts and Hospitality Policy.

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

- e) To consider approving changes to Document 4.08 Publication of information and request of information. *(review date and formatting changes only)*

It was RESOLVED to recommend to Full Council to accept the changes to Document 4.08 Publication of information and request of information.

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

- f) To consider approving changes to Document 4.09 Modern Slavery Statement. *(review date and updates to definitions to reflect guidance updates)*

It was RESOLVED to recommend to Full Council to accept the changes to Document 4.09 Modern Slavery Statement.

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

- g) To consider approving changes to Document 4.11 Records management and disposal policy. *(review date and minor additions only)*

It was RESOLVED to recommend to Full Council to accept the changes to Document 4.11 Records management and disposal policy.

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

- h) To consider approving changes to Document 4.29 Policy and Procedure Bank Reconciliations. *(review date and removal of reference to pre-paid debit cards only)*

It was RESOLVED to recommend to Full Council to accept the changes to Document 4.29 Policy and Procedure Bank Reconciliations.

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

- i) To consider approving changes to Document 4.35 Credit Card Policy and Procedure to reflect changes to credit card and pre-paid debit cards practices as agreed on item PC075 24a). *(review date and content changes to reflect current credit card use)*

It was RESOLVED to recommend to Full Council to accept the changes to Document 4.35 Credit Card Policy and Procedure.

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

- j) To consider approving changes to Document 4.37 Asset Management Reserve Policy. *(review date and addition of reduction of £5,000 minimum spend)*

It was RESOLVED to recommend to Full Council to accept the changes to Document 4.37 Asset Management Reserve Policy.

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

- k) To consider approving changes to Document 4.38 Subject Access Request Register. *(review date change only)*
It was RESOLVED to recommend to Full Council to accept the changes to Document 4.38 Subject Access Request Register.
Proposed by Cllr Clark, seconded by Cllr Alexander. All in favour
- l) To consider approving changes to Document 6.10 Terms of Reference for Internal Audit. *(review date change only)*
It was RESOLVED to recommend to Full Council to accept the changes to Document 6.10 Terms of Reference for Internal Audit.
Proposed by Cllr Alexander, seconded by Cllr Clark. All in favour
- m) To consider approving changes to Document 6.11 Futures Working Party Terms of Reference. *(review date and change only)*
It was RESOLVED to recommend to Full Council to accept the changes to Document 6.11 Futures Working Party Terms of Reference.
Proposed by Cllr Clark, seconded by Cllr Alexander. All in favour
- n) To consider approving updates to Document 8.15 General Risk Register. *(full review required)*
It was RESOLVED to recommend to Full Council to accept the changes to Document 8.15 General Risk Register.
Proposed by Cllr Alexander, seconded by Cllr Clark. All in favour
- o) To consider approving updates to Document 2.00 Standing Orders as adapted from NALC Model Standing Orders 2025 Update. *(full review required)*
It was RESOLVED to recommend to Full Council to accept the changes to 2.00 Standing Orders as adapted from NALC Model Standing Orders 2025 Update.
Proposed by Cllr Alexander, seconded by Cllr Clark. All in favour

FG057/25 To note the date of the next Finance & Good Governance Committee Meeting is Tuesday 22 July 2025 (assuming resolution to accept FG055).

The date of the next Finance & Good Governance Committee Meeting was noted as Tuesday 22 July 2025.

Meeting closed 20:02

Melbourn Parish Council – Finance and Good Governance Committee

Timetable for Recurring Agenda Item - Meeting dates July, November, December, April (additional meeting in Jan if extra time needed for Precept)

Task	Purpose	PC Meeting	FGGC meeting
Election of Chair of FGGC	Statutory		July
Internal audit report – year end Not in TOR	Consideration of recommendations		July
Annual review of Allotment Fees	For recommendation to PC prior to allotment renewals	Before September	July
Annual review of Pavilion hire /match fees	For recommendation to PC	Before August	July
Policy reviews/risk assessments – per Policy Review Schedule	Review policies delegated to FGGC		July
VAT return/refund	Quarterly check that VAT return/refund has been made		July
Future grant funding	Discuss future grant funding for when there is no longer money from the Solar farm		July
Review of Financial Risk Assessment	Recommendation to PC		November
Annual Review of burial fees	Recommendation to PC		November
Review of FGGC terms of reference	Recommendation to PC		November
Policy reviews/risk assessments – per Policy Review Schedule	Review policies delegated to FGGC		November
VAT return/refund	Quarterly check that VAT return/refund has been made		November
Policy reviews – investment strategy	Recommendation to PC	November (review 6 monthly)	November
<u>Receive External Auditors report</u>	<u>Consider actions</u>	<u>December</u>	<u>November</u>
<u>Annual Review of Effectiveness of Internal Audit</u>		<u>December</u>	<u>November</u>
<u>Annual Review of Effectiveness of Internal Controls</u>	<u>To allow PC to sign off AGAR</u>	<u>April</u>	<u>November</u>
Review of draft Precept for proposal to Parish Council	Recommendation to PC	Mid Jan	December
<u>Internal audit report</u>	<u>Consideration of recommendations</u>	<u>Jan</u>	<u>December</u>
<u>Annual Review of Effectiveness of Internal Audit</u>		<u>Jan</u>	<u>December</u>
Policy reviews/risk assessments – per Policy Review Schedule	Review policies delegated to FGGC	n/a	December
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	December
VAT return/refund	Quarterly check that VAT return/refund has been made	n/a	December
Publication of information - Transparency Code 2015	Update statutory information	Jan	December
Review of Fixed Assets Register	Ensure it is up-to-date	Prior to AGAR	April
Policy reviews/risk assessments – per Policy Review Schedule	Review policies/risk assessment delegated to FGGC		April
VAT return/refund	Quarterly check that VAT return/refund has been made		April
Policy reviews – investment strategy	Recommendation to PC	April (review 6 monthly)	April
<u>Annual Review of Effectiveness of Internal Controls</u>	<u>To allow PC to sign off AGAR</u>	<u>April</u>	<u>April</u>
Review of Insurance Arrangements	Recommendation of changes to PC – renewal due Oct	September	April

Commented [AW1]: To allow process to be completed in time for internal audit

Commented [AW2]: Covered in July meeting

Commented [AW3]: Move to November meeting

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

Timetable approved by F&GG April-July 2025

VAT refund / claim 2025/26

May 2025	REFUND	£6,140.47
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VAT refund / claim 2024/25

February 2025	REFUND	£4,661.05
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October 2024	REFUND	£6,194.39
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July 2024	REFUND	£7,305.13
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May 2024	REFUND	£4,594.17
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Cambridgeshire & Peterborough Association of Local Councils

20th May 2025

By Email

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

Dear Chairman and Cllrs

Melbourn Parish Council Internal Audit: End of Year Visit 2025

Following my recent visits to Melbourn Parish Council on 26th March and 19th May 2025, I confirm I met with Alexandra Coxall, Abigail Williams and Shelley Coulman to complete the council's Internal Audit for 2024/25.

Please find enclosed my report and recommendations following the visit. In line with proper practices, the Council should formally receive this report (as it does for the External Audit) and minute the plans it has to set out any improvements required and remedial actions to be taken.

Yours faithfully

V Taylor PSLCC
Internal Auditor

INTERNAL AUDIT CHECKLIST 'YEAR END 2024/25'

Name of Authority: Melbourn Parish Council **Date(s) of Audit:** 26th March 2025 & 19th May 2025

Audit Completed By: V Taylor

AGAR Certificate Reference	Work Completed by CAPALC	Comments	Recommendations
A. Appropriate accounting records have been properly kept throughout the year.	During our visit we have reviewed the accounting system and checked that the information is recorded accurately and promptly. This means we have reviewed the cashbook, examined a sample of financial transactions, ensured bank reconciliations (see item I) are carried out, etc.	All accounting records were found to be in good order. The council is in the process of moving from EDGE to Rialtas accounting software. Monthly bank reconciliations are carried out and these are reported to meetings.	None
			Council response:
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT	We have reviewed Financial Regulations and Standing Orders ensuring they are adequate and if model documents are used, they are up to date. We have also reviewed procedures for approval of invoices and	The council has adopted the most recent model Standing Orders from NALC. The council should consider updating its Financial Regulations in line with the	None
			Council response:

appropriately accounted for.	payments, checked recording of VAT and that VAT is claimed where appropriate. If debit/credit cards are held, we have established the limits and ensured there are controls in place for usage.	model document which is now available from NALC. Procedures for making payments are in line with proper practices and VAT is properly accounted for. The council is making use of a Lloyds Credit Card.	
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	We have checked to see that the Council has a Risk Register in place. If in place, we have checked to see if the Council has considered all significant risks, appropriate levels of insurance are in place, arrangements are in place for monitoring public open spaces, etc. and that a process of internal control is in place.	The council has a multitude of risk assessments in place, including a financial risk assessment. We would suggest all risk assessments are reviewed at least annually. Appropriate insurance cover is in place, but we would recommend the level of cover for the war memorial is checked considering the most recent valuation of this. There are arrangements for regular inspections of play areas. The council should make plans to review its data protection policies, HR policies and the record retention policy. Internal control is covered by regular reporting to council or committee along with regular	None
			Council response:

		review of the financial risk assessment and budget.	
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	We have checked that the Council has considered its income and expenditure requirements to formally adopt an appropriate budget. That the Council has reviewed performance against the budget throughout the year, has established Earmarked Reserves which are reviewed annually during the budgetary process. That the precept request is submitted to the relevant authority on time and matches the receipt in the accounts.	The council prepared an appropriate budget to inform the precept process, and this budget is regularly reviewed throughout the year. We would suggest the budget and precept are separated into two separate agenda items/resolutions in future. The precept was submitted in good time and matches with the receipt shown. We have confirmed the figure corresponds with Box 2 of the AGAR.	None
			Council response:
E. Expected income was fully received based on correct prices, properly recorded and promptly blanked; and VAT	We have checked that expected income has been received and checked that there are no obvious omissions. Income may include allotments, cemeteries, hall hire,	Income records are thorough and well kept. Invoices are sent for all fees due, and the council will shortly be	None

appropriately accounted for.	leases, or other revenue streams depending on the council. We have checked that there are appropriate and follow ups are made for 'aged debtors'.	making use of Rialtas to make tracking of these easier.	Council response:
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	If held, we have considered the amount of petty cash held in line with the number of transactions made during the year.	The council holds minimal petty cash and the records for this are in good order.	None
			Council response:
G. Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.	We picked one month and tested the payroll to ensure the correct deductions have been made, payments made on time and correct amounts.	The salary records in our sample were found to be in good order. There is ample evidence of payments being made to HMRC.	None
			Council response:
H. Asset and investment registers were complete and accurate and properly maintained. <i>This section/assurance should be extended to include loans to or by the authority.</i>	We have checked to see that the Council has a formal asset register in place and that it is up to date with any acquisitions and disposals. If there are long-term investments, we have checked to see that an Investment Strategy is in place.	The council's asset register is up to date, regularly reviewed and includes insurance values and locations. We would advise that the council ensures this review takes place inside of each financial year.	None
			Council response:
I. Periodic bank account reconciliations were		Bank reconciliations are completed monthly. We have	None

properly carried out during the year.	We reviewed a selection of bank reconciliations throughout the year including year end.	confirmed the year end bank reconciliation tallies to AGAR box 8.	Council response:
J. 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.	We have reviewed the accounting statements, or the year ended 31 st March 2025 to ensure that they have been prepared correctly on a receipts and payments basis and are adequately supported.	The accounts have been properly prepared and agree to the cashbook. The accounts have been prepared on a I & E basis and are supported by proper records. The PWLB statement was reviewed and confirmed against Box 10 of the AGAR.	None
			Council response:
K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.	We have confirmed that the Council was subject to limited assurance review in 23/24.	The council had a limited assurance review last year and the external auditors report was reviewed as part of this process.	None
			Council response:
L. The authority publishes information on a free to access website/webpage, up to date at the time of the internal audit in	We have reviewed the Council's website to confirm it is meeting the requirements of the relevant regulations.	The existing website is up to date and contains the required information. The council is using a .gov	None
			Council response:

accordance with the relevant legislation.		domain for email and the website.	
M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	We have reviewed the notice announced during the summer of 2024 along with Sections 1 and 2 of the 2023/24 AGAR. We have obtained evidence that the required documentation has been published on the Council's website.	The council properly provided for the period for the exercise of public rights. The notices for this are correctly completed and still available on the council's website.	None
			Council response:
N. The authority complied with the publication requirements for the prior year AGAR.	We have reviewed the documentation the Council published for the 2023/24 AGAR was compliant with regulations.	The council complied with the publication requirements for the 23/24 AGAR, including a Conclusion of Audit notice, and these documents are still available on the website.	None
			Council response:
O. Trust funds (including charitable) – the council met its responsibilities as a trustee.	We have checked that the Council is not responsible for any charities.	NA	None
			Council response:

Notes

If we feel you should be considering a response to your Assertions under Section 1, we have commented under our column 'Recommendations'.

Actions from Internal Audit

- Update of Financial Regulations inline with NALC model document.
- Highlighted level of cover for the war memorial should be reviewed.
- HR policies to be reviewed/removed/updated.
- Formally report the budget and precept as separate agenda items.
- Bring forward asset register review to ensure resolution within the financial year.

Current notes:

The current fees at MPC: Gray's £23 +£5 insurance // St George's £29 + £5 insurance

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

Budget income: £2,684 (amount showing as less insurance paid to Allotment Association)

Comparative annual rental prices:

Melbourn	£34.00 (£29.00 2024 increase)
Meldreth	Allotments closed
Foxton	£34
Comberton	£18
Great Shelford	£55
Whittlesford	£29
Baldock	£114 +£6 membership

Comparative costs of water usage to Allotment Sites:

Period	Total Water Bill	Cost per full plot
Nov 2023 – Dec 2024	£367.03	£3.75
Dec 2024 – May 2025*	£237.79	£2.43

*Partial year to date, next bill will be approximately November 2025

Other associated costs since Oct 24:

Description	Total Bill	Cost per full plot
NAS Membership (Annual)	£84.00	£0.88
General Maintenance (Annual)	£900.00	£9.47
Asbestos Removal*	£222.00	£2.34
Pathway Clearance (upcoming)*	£1480.00	£15.58

*these are one off costs, and not a regular occurrence

Additional notes:

Awaiting quotes for clearance of 1 plot at St George's and tree works to two trees in Gray's

Possible card reader costs – potential £25 to buy machine (one off cost, no monthly subscription, based on SumUp provider) 1.69% fee per transaction

Assuming a 2025 water bill of £4.86 per plot (doubled as per above), the year's expenses so far, including one off costs, amounts to **£33.13** per plot.

In June 2024, MPC increased the plot rent per plot, the period of Oct 24 – Sept 25 by:

St George's - £2.00

Gray's – £1.50

FG011 2526) 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) – No evidence of price rise going back to 2019.

Community Organisations and Charities: £12 per hour up to 4 hours. After that there is a flat fee of £48 – No evidence of price rise going back to 2019.

Football pitch hire (including use of Pavilion changing facilities) Melbourn Football Clubs only: £45 per game – price increased June 2024 from £40 to £45.

Cleaning costs averaging around £145 per month.

Income 2024/25 £1,035.00 (pavilion hire, rec hire, pitch fees)

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. Free to community groups.
Meldreth Village Hall	£10.00 – 40.00 per hour (min +£1.50 from 2024)
Foxton Pavilion	£26 - £76 per session (4 hours) (increased August 2024)
Steeple Morden Village Hall	£12.00 per hour (no change from 2024)
Haslingfield Village Hall	£36.00 for 3 hours (£12.00 per hour) (charged in blocks only) (+ £3.75 from 2024)
Orwell Village Hall	Approx £6.60 – £32.78 per hour (charged in blocks) (increase effective from 1 Jan 2026)
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	£45.00 per game
Netherhall (3G)	£70.00
Netherhall	£48.00
Baldock	£90 per hour (+£42 from 2023)
Barkway	£25.00 – 4 hours
Cambourne (3G)	£74.00 (-£11 from 2024)
Bottisham (3G)	£85.00 (+£10 from 2024)
King James Academy (3G)	£100.00 (-£10 from 2023)

[ENTER COUNCIL NAME]MELBOURN PARISH COUNCIL FINANCIAL REGULATIONS

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These Financial Regulations were adopted by the council at its meeting held on [enter date]Wednesday 30 July 2025 – based on the Model Financial Regulations template produced by the National Association of Local Councils (NALC).:-

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.
- 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~~;

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~~, ~~or every month there is a meeting~~, 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 evidence of this. This activity, including any exceptions, shall be reported to and noted by the council ~~Finance 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 reasonable 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;
 - 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 budgets.}~~

4.3. No later than December ~~{month}~~ 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 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 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 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 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).~~

Commented [AW1]: RFO suggest removal due to processes to move money to and from reserves on regular basis and duly reported to Council.

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 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 Procurement Act 2023 and The Procurement Regulations 2024 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 5.12) 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 Legislation regarding the publication of invitations and notices.**
- 5.8. For contracts greater than ~~£53,000~~ excluding VAT the Clerk ~~for RFO~~ shall seek at least ~~3~~ fixed-price quotes;
- 5.9. where the value is between ~~£500~~ and ~~£53,000~~ excluding VAT, the Clerk ~~for 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 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:
- specialist services, such as legal professionals acting in disputes;
 - repairs to, or parts for, existing machinery or equipment;
 - works, goods or services that constitute an extension of an existing contract;
 - 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 ~~for relevant committee~~ via recommendation from the Finance and 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~~ £1,000 excluding VAT.
 - the Clerk, in consultation with the Chair of the Council ~~for Chair of the appropriate committee~~, for any items below ~~£1,0002,000~~ excluding VAT.
 - ~~a duly delegated committee of the council for all items of expenditure within their delegated budgets for items~~ over £1,000 up to under £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

Commented [AW2]: RFO advises increase to £1,000 to reflect increased costs across the board. Current regs £200 delegated spend.

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:
 1. 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.
 2. 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.
- 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 ~~£2,000~~ £2,000 | 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

Commented [AW3]: Model and RFO suggests £2,000 - current MPC regs are £1,000

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 for daily banking. The arrangements shall be reviewed ~~[annually]~~ six monthly 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 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.

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.}~~

~~6.8.6.7.~~ 6.7. ~~{A list of such payments shall be reported to the next appropriate meeting of the council or Finance Committee} for information only.~~

~~6.9.6.8.~~ 6.8. The Clerk and RFO shall have delegated authority to authorise payments ~~{only}~~ in the following circumstances:

- i. ~~{any payments of up to [£1,000,500] excluding VAT, within an agreed budget}.~~

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- 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}~~.

~~6.10.6.9.~~ 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 five~~ councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any 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 or Clerk shall set up all items due for payment online. A list of payments for approval ~~, together with copies of the relevant invoices,~~ shall be distributed to all signatories sent ~~[by email] to [two] for two~~ authorised signatories to action.
- 7.5. In the prolonged absence of the Service Administrator ~~{an authorised signatory}~~ the Clerk, or delegated person, 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 approvals list 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.~~7.8. 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}~~ ~~or the Clerk or RFO~~. The approval of the use of each variable direct debit shall be reviewed by ~~{the council}~~ at least every two years.

~~7.10.~~7.9. 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.~~7.10. 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.~~7.11. 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}~~.

~~7.13.~~7.12. 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.~~7.13. 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~~

~~8.1. Cheques or orders for payment 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.~~

9.8. 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 [£500] 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].~~

~~9.3.8.1. Any corporate credit card or trade card account opened by the council will be subject to the conditions set out in Document 4.35 Credit Card Policy, 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.)~~

10.9. Petty Cash

~~10.1.9.1. {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.~~

- ~~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.}~~

Commented [AW4]: To be removed when petty cash facility is removed.

11.10. Payment of salaries and allowances

~~11.1.10.1. As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.~~

~~11.2.10.2. Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.~~

~~11.3.10.3. 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).~~

~~11.4.10.4. 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.~~

~~44.5.10.5.~~ 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.

~~44.6.10.6.~~ 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 ~~signatories~~~~[the finance committee]~~ to ensure that the correct payments have been made.

~~44.7.10.7.~~ 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.

~~44.8.10.8.~~ Before employing interim staff, the council must consider a full business case.

~~42.11.~~ Loans and investments

~~42.1.11.1.~~ 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.

~~42.2.11.2.~~ 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.

~~42.3.11.3.~~ The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

~~42.4.11.4.~~ All investment of money under the control of the council shall be in the name of the council.

~~42.5.11.5.~~ All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

~~42.6.11.6.~~ 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.

~~43.12.~~ Income

~~43.1.12.1.~~ The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.

~~43.2.12.2.~~ 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.~~12.3. 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.~~12.4. 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.~~12.5. Personal cheques shall not be cashed out of money held on behalf of the council.

~~13.6.~~12.6. ~~{The RFO shall ensure that VAT is correctly recorded in the council's accounting software and that any VAT Return required is submitted from the software by the due date}. 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.}~~

14.13. Payments under contracts for building or other construction works

~~14.1.~~13.1. 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.~~13.2. 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.)~~

16.14. Assets, properties and estates

~~16.1.14.1.~~ The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.

~~16.2.14.2.~~ 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.

~~16.3.14.3.~~ 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.

~~16.4.14.4.~~ 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).

~~16.5.14.5.~~ 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.

17.15. Insurance

~~17.1.15.1.~~ 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 in consultation with the Clerk.

~~17.2.15.2.~~ 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 in consultation with the Clerk.

~~17.3.15.3.~~ 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~~.

~~17.4.15.4.~~ All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined ~~annually~~ by the council, or duly delegated committee.

48. ~~[Charities]~~

~~48.1. Where the council is sole managing trustee of a charitable body the Clerk and RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The Clerk and RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document.]~~

49.16. Suspension and revision of Financial Regulations

~~49.1.16.1.~~ 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.

~~49.2.16.2.~~ 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.

~~49.3.16.3.~~ 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.

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]~~18.c 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.

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MELBOURN PARISH COUNCIL Melbourn Parish Council Community Grant Policy

Where does the money come from?

Money for community grants (the Community Grant Fund) comes from payments made to the Parish Council which have to be used for Community benefit.

When can applications be made?

Applications for grants will be considered by Full Council in April-June and November-December each year and the call for applications will be published in March-April and October each year.

Who can apply for a grant?

Any organisation, charity or group within Melbourn, or which delivers benefits specifically for Melbourn, is eligible to apply for a grant. Its activities and projects must benefit the community and meet identified needs. Organisations which provide a general service from which Melbourn *may* benefit are not eligible to apply unless they can demonstrate that there **will** be a definite benefit within a reasonable time frame¹.

The following **are not** eligible for a community grant:

- Businesses
- ~~Individuals and~~
- ~~Groups associated with a church or religious body except where there is demonstrable community benefit.~~

The Community Grant fund cannot be used to provide or supplement goods or services which are funded through other routes (eg Local Authority funding). Neither can it be used to improve facilities or buildings which belong to others who will benefit from the improvements.

Groups are required in most circumstances to have their own bank account and to submit their latest audited accounts or their last 3 months bank statements. Failure to provide this information will likely result in the application being rejected.

How are applications made?

Applications are made using the application form which is available on the Parish Council website and in paper copy from the Parish Council office.

¹ The time frame will be limited to 12 months. In addition, the potential to benefit if a certain set of circumstances come into play is not sufficient justification.

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How much can be applied for?

The maximum award can be 100% of the amount required. No organisation or group may apply for more than one award each financial year. Each application will be judged on its merit and its benefit to the community.

How will awards be decided?

Applicants who have received a grant previously from Melbourn Parish Council must:

- have spent the previous grant within 12 months of receipt; and
- provide a report on how the grant was spent.

The full Parish Council will score all applications on a number of criteria in order to assess their eligibility and prioritise the money available. Melbourn Parish Council's aim is to ensure grants must be used for a project/event which will benefit or service the needs of the citizens of Melbourn. The key criteria will be:

- Number of people benefitting.
- ~~Proven E~~evidence of benefit to the community (% numbers of beneficiaries from the Parish may be required).
- Evidence that priority groups benefit i.e. children, the elderly, disabled people, teenagers who are NEET.
- Evidence of 'legacy value'.
- Projects that reduce energy use and greenhouse gases or which benefit the environment.
- ~~Evidence that the grant is 'funding of last resort'.~~
- ~~Value for money.~~
- Evidence of deliverability.
- Whether the costs are appropriate and realistic - value for money.
- What level of contributions has been, or will be, raised locally.
- Whether the organisation or group could reasonably have been expected to obtain sufficient funding from another, perhaps more appropriate source - evidence that the grant is 'funding of last resort'

Where the application relies on another party/parties to deliver the benefit, all those parties must sign the application form to say they have been fully consulted and agree to play the part assigned to them in the application.

'Evidence of deliverability' means that the applicant must show that there is a need for what is proposed and that it can be delivered by the means set out in the application. If it is a new project or substantial change to an existing one, the applicant must show that there is a realistic demand in Melbourn for what is being proposed. ~~so that the Council has good evidence that the money will not be spent on something which folds after a short period of time.~~

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Eligibility will not guarantee success for any application. The Council reserves the right to prioritise based on the amount of funding available, numbers and types of applications and its own priorities. Money must be spent within 1 year of the award being made and any unspent money must be returned to the Council.

What cannot be funded?

- Projects with only one beneficiary.
- Projects which are not inclusive or which discriminate against any group.
- Applications will not normally be considered from national organisations or local groups with access to funds from national 'umbrella' or 'parent' organisations, unless funds are not available from their national bodies, or the funds available are inadequate for a specified project.
- The Council reserves the right to refuse any grant application which it considers to be inappropriate or against the objectives of the Council.

How will a grant be paid?

The grant will be paid when the full Parish Council has:

- received the money from the solar farm company (this is usually in April but *may* be later); and
- has been agreed by the full Parish Council, subject to confirmation that it has the power to award money for the specified items/projects.

What are the conditions of the grants?

- The grant must be used for the agreed purpose and spent within 12 months of the award being made (unless otherwise agreed in writing with the Council).
- Any publicity must acknowledge the grant provider.
- At the end of the project an evaluation report must be presented to Full Council. This should be a brief written report.

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Document Approval:

(Chair to Melbourn Parish Council)

Date of Parish Council Meeting: 28-February-2022 30 July

2025

Review Policy:

Every 2 years or after grant application round if amendments identified

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MELBOURN PARISH COUNCIL

Application for Grant for Voluntary Organisations

Please note that this application will not be considered unless it is accompanied by a copy of the latest set of annual accounts showing the organisations income, expenditure and level of balances. If the organisation does not prepare annual accounts, copies of the bank statements covering the previous six months must be enclosed.

Name of Organisation	
Name, Address, and Status of Contact	
Telephone Number of Contact	
Email contact	
Is the organisation a Registered Charity?	Yes / No
Amount of grant requested	£
For what purpose of project is the grant requested.	
What will be the total cost of the above project?	£
If the total cost of the project is more than the grant, how will the residue be financed?	

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Have you applied for grant for the same project to another organisation?	
If so, which organisation and how much?	
Are 3 rd parties necessary to deliver your project? If yes, please list them.	
Who will benefit from the project?	
Approximately how many of those who will benefit are parishioners? <u>Please provide % numbers for beneficiaries within the Parish if known.</u>	

You may use a separate sheet of paper to submit any other information which you feel will support this application, please keep this information to 1 page.

Have you previously received a grant from MPC? Yes/_/No

If yes, please give date.

If yes and within the previous 12 months, please confirm that the grant has been spent and provide a brief report.

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

3rd parties

I/we have been fully consulted about the role attributed to us in this proposal and agree to carry it out.

Name:

Organisation:

Name:

Organisation

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PROCEDURE: Income and Receipts Handling

- PURPOSE:** To Define the Policy and Procedure for recording and handling income and receipts
- SCOPE:** Income due to Melbourn Parish Council (MPC) for services and goods supplied. Applies to all Parish Office employees (Clerk, ~~Assistant~~ Deputy Clerk, Assistant and Responsible Financial Officer).
- POLICY:** This policy is intended to provide guidance to Parish Office employees of the steps to take, and the controls in place to ensure that income and receipts are properly managed and recorded in the financial records.
- RESPONSIBILITIES:** It is the responsibility of all Parish Office employees to ensure that invoices are raised for goods and services provided by MPC and to properly handle any receipts. It is the responsibility of the Responsible Financial Officer (RFO) to ensure that cash and cheques banked agree to the underlying records, to monitor overdue accounts and to inform MPC of any bad debts.

PROCEDURE:

1. Invoices

- 1.1. Invoices for income will be raised by ~~the Clerk or Assistant Clerk~~ the office and will be consecutively numbered. (See 'Allotments' below for invoices relating to Allotment Rentals)
- 1.2. MPC will encourage payment via bank transfer wherever possible asking payers to quote a reference to make identification easier (e.g. invoice number).
- 1.3. Invoice details will be entered in ~~Edge Finance~~ by the Council finance system by Parish Office staff.

2. Receipts via bank transfer

- 2.1. The RFO will review the bank statements for any invoices paid by bank transfer and will record the receipts in ~~Edge the Council f~~ Finance system.

3. Cash or cheque receipts

- 3.1. A consecutively numbered duplicate receipt will be completed by the Parish Office staff member who receives the cash or cheque. The receipt document will record the payment date, customer's name, invoice number, what the payment was for, whether the payment was cash or cheque and the cheque number (if applicable). A copy of the receipt will be issued to the customer and a copy will be placed in the cash tin.
- 3.2. Cash and cheques will be locked in the cash tin which will be kept in a locked cupboard in the Parish Office.
- 3.3. Cash and cheques will be banked regularly by the RFO (at least monthly and more regularly in the period following allotment invoices being issued).

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- 3.4. Prior to banking, the RFO will reconcile the amount to be banked to the consecutively numbered duplicate receipts issued. Any discrepancies will be investigated and reported to MPC as appropriate.
- 3.5. Cash counted from the cash tin should be witnessed by another employee if possible.
- 3.6. Cash receipts will be paid into Unity Bank via the Post Office using the cash card provided by Unity Trust Bank. The RFO will keep a cash banking record which shows the breakdown of the cash paid in.
- 3.7. Cheques will be mailed to Unity Bank using the paying in book – cheque details are to be recorded on the counterfoil.
- 3.8. The RFO will record the receipt details in the Council-Edge Finance system using a reference which shows the type of receipt (cash or cheque), paying in date, and the counterfoil reference number (for cheques).
- 3.9. The RFO will check that the amounts paid into the bank agree to the receipt amount on the bank statement.

4. Overdue Accounts

- 4.1. The RFO will regularly review unpaid invoices and discuss them with the Clerk or Assistant-Deputy Clerk who will follow up as necessary.
- 4.2. The RFO will notify MPC of any unpaid balances that cannot be recovered (bad debts) and seek approval to write them off.

5. Allotments

- 5.1. Invoices will be raised in ~~Edge Allotments~~ the Council finance system by the Clerk or Assistant-Deputy Clerk and sent to the Allotment Holders.
- 5.2. MPC will encourage payment via bank transfer wherever possible asking payers to quote a reference to make identification easier (e.g. allotment plot number or invoice number).
- 5.3. Payments made by Allotment Holders will follow the applicable bank transfer, cash or cheque receipts procedure above.
- 5.4. The RFO will reconcile the receipts to the supporting paperwork and will update ~~Edge Allotments and Edge Finance~~ the Council finance system.
- 5.5. The RFO will liaise with the Clerk or Assistant-Deputy Clerk regarding any overdue accounts and they will take action as necessary.



Document Approval:

(Chair to Melbourn Parish Council)

Date of Parish Council meeting : ~~28 March 2022~~ 30 July 2025

Review every ~~12-24~~ months