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**Meeting of the
Finance, Administration & Policy Committee**

AGENDA

Tuesday 3rd September 2024

7:00pm

Springfield Centre, Springfield Boulevard, Springfield

Committee Members:

Cllr B Barton (Chair)

Cllr K Kent

Cllr T Fraser

Cllr Adura

Cllr D Kendrick

Cllr D Pafford

Cllr R Golding

AGENDA

- 1. To Receive**
Apologies for Absence
Declarations of Interest
Members of the Public Present
- 2. Minutes of the previous meeting – Page 5**
The Committee are invited to approve the minutes of the meeting held on 4 June 2024, previously circulated and therefore taken as read.
- 3. Public Involvement – Deputations, Petitions and Questions**
Members of the public may make representations in respect of the business on the agenda.
- 4. Review Code of Conduct – Page 7**
Committee is invited to review the Code of Conduct. If appropriate, Committee is invited to make a recommendation to Council.
- 5. Review of Financial Regulations – Page 25**
Committee is invited to review the Financial Regulations. If appropriate, Committee is invited to make a recommendation to Council.
- 6. Agricultural Vehicle Insurance Renewal**
Committee is invited to note that the agricultural vehicle insurance was renewed in July 2024 at a cost of £4593.80.
- 7. Community Council Risk Assessment Review 2024-25**
Committee is invited to note that the Risk Assessment Review will be added to the December agenda.
- 8. Finance Agreement Update**
Committee is invited to note that the larger of the two finance agreements for landscape equipment has now been settled. The settlement figure was £4903.47. The final agreement will conclude in March 2025.
- 9. Increase of Earmarked Reserve for New Hub**
Committee is invited to receive a recommendation from the Responsible Financial Officer regarding increasing the earmarking for the new hub by £500,000.00 to cover the agreed expenditure on the hub.

- 10. Projects – Committee Budget 2025/26, 2026/27, 2027/28, 2028/29 & 2029/30****
The Committee is invited to note that project proposals for the next five years need to be submitted in October 2024. All project proposals must comply with the Project Policy, be detailed on a Project Request Form **(including full costings and breakdown of expenditure)**.
Completed project proposals will be considered at the October Committee meeting, where projects will be prioritised.
**Project Proposals are not required if there is an existing budget cost code – all cost codes will be reviewed as part of the annual Council budget process.
- 11. VAT Monthly Update**
Committee is invited to note that we are now receiving regular monthly VAT payments from HMRC which is assisting with cashflow as planned.
- 12. Income & Expenditure Report to 31 July 2024 – Page 43**
Committee is invited to note the Income and Expenditure report as at 31 July 2024.
- 13. Balance Sheet to 31 July 2024 – Page 51**
Committee is invited to note the Balance Sheet as of 31 July 2024.
- 14. BACS and Direct Debit payments to 31 July 2024 – Page 53**
Committee is invited to note the schedule of payments made to the 31 July 2024. This schedule is for information only.
- 15. Date of Next Meeting**
Tuesday 3 December 2024.

BY ORDER OF THE COUNCIL

L Bradley

**Responsible Financial Officer
27 September 2024**

**Minutes of the Finance, Administration & Policy Committee
held on
Tuesday 4 June 2024
commencing at 7.00pm
at the Springfield Centre, Springfield Boulevard, Springfield**

This meeting was open to the Public

Members Present

Cllr L Adura

Cllr T Fraser

Cllr D Kendrick - arrived 7.03pm

Cllr D Pafford

Cllr B Barton (Chair)

Cllr R Golding

Cllr K Kent

In Attendance

D Warner, Clerk to Council

01/24 Apologies for Absence

None

02/24 Declarations of Interest

None

03/24 Members of the Public Present

None

04/24 Appointment of Vice Chairperson

With Cllrs Golding and Pafford both nominated for the position, Committee resolved to appoint Cllr Golding as Vice Chairperson to May 2025.

05/24 Appointment of Lead Members

Committee decided not to appoint any Lead Members, the situation to be reviewed during the course of the year.

06/24 Minutes of the previous meeting

The minutes of the meeting held on 23 April 2024, having been previously circulated, were approved as a correct record and signed by the Chair.

07/24 Public Involvement – Deputations, Petitions and Questions

No members of the public made any representations in respect of the business on the agenda.

08/24 Parish Council Asset Register

Committee reviewed the updated Asset Register. Committee resolved to recommend the Asset Register to Council for acceptance.

09/24 Landscape Contract Earmarked Reserve

Committee noted that the grant received was higher than budgeted for. Committee resolved to commend to Council the Responsible Financial Officer's recommendation that £10,000.00 from the Landscape Grant be transferred to the Earmarked Landscape Equipment Reserves for the purchase of new Equipment.

10/24 2025-26 Parish Council Budget/Precept Level Consultation Letter

Committee noted that the Parish Council Budget/Precept Level Consultation letter is to be updated by the Chair of Committee, Parish Clerk and Responsible Financial Officer.

11/24 Income & Expenditure Report to 30 April 2024

Committee noted the Income and Expenditure report as at 30 April 2024.

12/24 Balance Sheet to 30 April 2024

Committee noted the Balance Sheet as of 30 April 2024.

13/24 BACS and Direct Debit payments to 30 April 2024

Committee noted the schedule of payments made to the 30 April 2024.

14/24 Date of Next Meeting

The next meeting will be held on Tuesday 3 September 2024.



Councillor Code of Conduct

Adopted by Council at the Annual Meeting of Council on the
21 May 2024

The Code of Conduct for Councillors and Co-Opted Councillors

Joint statement

The role of councillor across all tiers of local government is a vital part of our country's system of democracy. It is important that as councillors we can be held accountable and all adopt the behaviours and responsibilities associated with the role. Our conduct as an individual councillor affects the reputation of all councillors. We want the role of councillor to be one that people aspire to. We also want individuals from a range of backgrounds and circumstances to put themselves forward to become councillors.

As councillors, we represent local residents, work to develop better services and deliver local change. The public have high expectations of us and entrust us to represent our local area, taking decisions fairly, openly, and transparently. We have both an individual and collective responsibility to meet these expectations by maintaining high standards and demonstrating good conduct, and by challenging behaviour which falls below expectations.

Importantly, we should be able to undertake our role as a councillor without being intimidated, abused, bullied, or threatened by anyone, including the general public.

This Code has been designed to protect our democratic role, encourage good conduct and safeguard the public's trust in local government.

Introduction

All councils are required to have a local Councillor Code of Conduct.

This Code of Conduct shall be reviewed by Council on an annual basis and/or, in response to any review undertaken by the Local Government Association.

Definitions

For the purposes of this Code of Conduct, a "councillor" means a member of Campbell Park Community Council or a co-opted member of a committee or sub-committee.

A "co-opted member" is defined in the Localism Act 2011 Section 27(4) as "a person who is not a member of the authority but who

- a) is a member of any committee or sub-committee of the authority, or;
- b) is a member of, and represents the authority on, any joint committee or joint subcommittee of the authority;

and who is entitled to vote on any question that falls to be decided at any meeting of that committee or sub-committee".

Purpose of the Code of Conduct

The purpose of this Code of Conduct is to assist you, as a councillor, in modelling the behaviour that is expected of you, to provide a personal check and balance, and to set out the type of conduct that could lead to action being taken against you. It is also to protect you, the public, fellow councillors, local authority officers and the reputation of local government. It sets out general principles of conduct expected of all councillors and your specific obligations in relation to standards of conduct. The LGA encourages the use of support, training and mediation prior to action being taken using the Code. The fundamental aim of the Code is to create and maintain public confidence in the role of councillor and local government.

General principles of councillor conduct

Everyone in public office at all levels; all who serve the public or deliver public services, including ministers, civil servants, councillors and local authority officers; should uphold the [Seven Principles of Public Life](#), also known as the Nolan Principles.

Building on these principles, the following general principles have been developed specifically for the role of councillor.

In accordance with the public trust placed in me, on all occasions:

- I act with integrity and honesty
- I act lawfully
- I treat all persons fairly and with respect; and
- I lead by example and act in a way that secures public confidence in the role of councillor.

In undertaking my role:

- I impartially exercise my responsibilities in the interests of the local community
- I do not improperly seek to confer an advantage, or disadvantage, on any person
- I avoid conflicts of interest
- I exercise reasonable care and diligence; and
- I ensure that public resources are used prudently in accordance with my local authority's requirements and in the public interest.

Application of the Code of Conduct

This Code of Conduct applies to you as soon as you sign your declaration of acceptance of the office of councillor or attend your first meeting as a co-opted member and continues to apply to you until you cease to be a councillor.

This Code of Conduct applies to you when you are acting in your capacity as a councillor which may include when:

- you misuse your position as a councillor; or
- your actions would give the impression to a reasonable member of the public with knowledge of all the facts that you are acting as a councillor.

The Code applies to all forms of communication and interaction, including:

- at face-to-face meetings
- at online or telephone meetings
- in written communication
- in verbal communication
- in non-verbal communication
- in electronic and social media communication, posts, statements and comments.

You are also expected to uphold high standards of conduct and show leadership at all times when acting as a councillor.

Milton Keynes City Council Monitoring Officer has statutory responsibility for the implementation of the Code of Conduct, and you are encouraged to seek advice from the Monitoring Officer on any matters that may relate to the Code of Conduct. Town, Community and Parish councillors are encouraged to seek advice from their Clerk, who may refer matters to the Monitoring Officer.

Standards of councillor conduct

This section sets out your obligations, which are the minimum standards of conduct required of you as a councillor. Should your conduct fall short of these standards, a complaint may be made against you, which may result in action being taken.

Guidance is included to help explain the reasons for the obligations and how they should be followed.

General Conduct

1. Respect

As a councillor:

- 1.1 I treat other councillors and members of the public with respect.**
- 1.2 I treat local authority employees, employees and representatives of partner organisations and those volunteering for the local authority with respect and respect the role they play.**

Respect means politeness and courtesy in behaviour, speech, and in the written word. Debate and having different views are all part of a healthy democracy. As a councillor, you can express, challenge, criticise and disagree with views, ideas, opinions and policies in a robust but civil manner. You should not, however, subject individuals, groups of people or organisations to personal attack.

In your contact with the public, you should treat them politely and courteously. Rude and offensive behaviour lowers the public's expectations and confidence in councillors.

In return, you have a right to expect respectful behaviour from the public. If members of the public are being abusive, intimidatory or threatening you are entitled to stop any conversation or interaction in person or online and inform the local authority and the relevant social media provider and / or, if appropriate, make a report to the police. This also applies to fellow councillors, where action could then be taken under the Councillor Code of Conduct, and local authority employees, where concerns should be raised in line with the local authority's councillor-officer protocol.

2. Bullying, harassment and discrimination

As a councillor:

- 2.1 I do not bully any person.**
- 2.2 I do not harass any person.**
- 2.3 I promote equalities and do not discriminate unlawfully against any person.**

The Advisory, Conciliation and Arbitration Service (ACAS) characterises bullying as offensive, intimidating, malicious or insulting behaviour, an abuse or misuse of power through means that undermine, humiliate, denigrate or injure the recipient. Bullying might be a regular pattern of behaviour or a one-off incident, happen face-to-face, on social media, in emails or phone calls, happen in the workplace or at work social events and may not always be obvious or noticed by others.

The Protection from Harassment Act 1997 defines harassment as conduct that causes alarm or distress or puts people in fear of violence and must involve such conduct on at least two occasions. It can include repeated attempts to impose unwanted communications and contact upon a person in a manner that could be expected to cause distress or fear in any reasonable person.

Unlawful discrimination is where someone is treated unfairly because of a protected characteristic. Protected characteristics are specific aspects of a person's identity defined by the Equality Act 2010. They are age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation.

The Equality Act 2010 places specific duties on local authorities. Councillors have a central role to play in ensuring that equality issues are integral to the local authority's performance and strategic aims, and that there is a strong vision and public commitment to equality across public services.

3. Impartiality of officers of the council

As a councillor:

3.1 I do not compromise, or attempt to compromise, the impartiality of anyone who works for, or on behalf of, the local authority.

Officers work for the local authority as a whole and must be politically neutral (unless they are political assistants). They should not be coerced or persuaded to act in a way that would undermine their neutrality. You can question officers in order to understand, for example, their reasons for proposing to act in a particular way, or the content of a report that they have written. However, you must not try and force them to act differently, change their advice, or alter the content of that report, if doing so would prejudice their professional integrity.

4. Confidentiality and access to information

As a councillor:

4.1 I do not disclose information:

- a) given to me in confidence by anyone**
- b) acquired by me which I believe, or ought reasonably to be aware, is of a confidential nature, unless**
 - i) I have received the consent of a person authorised to give it;**
 - ii) I am required by law to do so;**
 - iii) the disclosure is made to a third party for the purpose of obtaining professional legal advice provided that the third party agrees not to disclose the information to any other person; or**
 - iv) the disclosure is:**
 - reasonable and in the public interest; and**
 - made in good faith and in compliance with the reasonable requirements of the local authority; and**
 - I have consulted the Monitoring Officer prior to its release.**

4.2 I do not improperly use knowledge gained solely as a result of my role as a councillor for the advancement of myself, my friends, my family members, my employer or my business interests.

4.3 I do not prevent anyone from getting information that they are entitled to by law.

Local authorities must work openly and transparently, and their proceedings and printed materials are open to the public, except in certain legally defined circumstances. You should work on this basis, but there will be times when it is required by law that discussions, documents and other information relating to or held by the local authority must be treated in a confidential manner. Examples include personal data relating to individuals or information relating to ongoing negotiations.

5. Disrepute

As a councillor:

5.1 I do not bring my role or local authority into disrepute.

As a councillor, you are trusted to make decisions on behalf of your community and your actions and behaviour are subject to greater scrutiny than that of ordinary members of the public. You should be aware that your actions might have an adverse impact on you, other councillors and/or your local authority and may lower the public's confidence in you or your local authority's ability to discharge your/its functions. For example, behaviour that is considered dishonest and/or deceitful can bring your local authority into disrepute.

You are able to hold the local authority and fellow councillors to account and are able to constructively challenge and express concern about decisions and processes undertaken by the council whilst continuing to adhere to other aspects of this Code of Conduct.

6. Use of position

As a councillor:

6.1 I do not use, or attempt to use, my position improperly to the advantage or disadvantage of myself or anyone else.

Your position as a member of the local authority provides you with certain opportunities, responsibilities, and privileges, and you make choices all the time that will impact others. However, you should not take advantage of these opportunities to further your own or others' private interests or to disadvantage anyone unfairly.

7. Use of local authority resources and facilities

As a councillor:

7.1 I do not misuse council resources.

7.2 I will, when using the resources of the local authority or authorising their use by others:

- a) act in accordance with the local authority's requirements; and**
- b) ensure that such resources are not used for political purposes unless that use could reasonably be regarded as likely to facilitate, or be conducive to, the discharge of the functions of the local authority or of the office to which I have been elected or appointed.**

You may be provided with resources and facilities by the local authority to assist you in carrying out your duties as a councillor.

Examples include:

- office support
- stationery
- equipment such as phones, and computers
- transport
- access and use of local authority buildings and rooms.

These are given to you to help you carry out your role as a councillor more effectively and are not to be used for business or personal gain. They should be used in accordance with the purpose for which they have been provided and the local authority's own policies regarding their use.

8. Complying with the Code of Conduct

As a councillor:

- 8.1 I undertake Code of Conduct training provided by my local authority.**
- 8.2 I cooperate with any Code of Conduct investigation and/or determination.**
- 8.3 I do not intimidate or attempt to intimidate any person who is likely to be involved with the administration of any investigation or proceedings.**
- 8.4 I comply with any sanction imposed on me following a finding that I have breached the Code of Conduct.**

It is extremely important for you as a councillor to demonstrate high standards, for you to have your actions open to scrutiny and for you not to undermine public trust in the local authority or its governance. If you do not understand or are concerned about the local authority's processes in handling a complaint you should raise this with your Monitoring Officer.

Protecting your reputation and the reputation of the local authority

9. Interests

As a councillor:

9.1 I register and disclose my interests.

Section 29 of the Localism Act 2011 requires the Monitoring Officer to establish and maintain a register of interests of members of the authority.

You need to register your interests so that the public, local authority employees and fellow councillors know which of your interests might give rise to a conflict of interest.

The register is a public document that can be consulted when (or before) an issue arises. The register also protects you by allowing you to demonstrate openness and a willingness to be held accountable. You are personally responsible for deciding whether or not you should disclose an interest in a meeting, but it can be helpful for you to know early on if others think that a potential conflict might arise. It is also important that the public know about any interest that might have to be disclosed by you or other councillors when making or taking part in decisions, so that decision making is seen by the public as open and honest. This helps to ensure that public confidence in the integrity of local governance is maintained.

You should note that failure to register or disclose a disclosable pecuniary interest as set out in **Table 1**, is a criminal offence under the Localism Act 2011.

Appendix B sets out the detailed provisions on registering and disclosing interests. If in doubt, you should always seek advice from your Monitoring Officer.

10. Gifts and hospitality

As a councillor:

- 10.1 I do not accept gifts or hospitality, irrespective of estimated value, which could give rise to real or substantive personal gain or a reasonable suspicion of influence on my part to show favour from persons seeking to acquire, develop or do business with the local authority or from persons who may apply to the local authority for any permission, licence or other significant advantage.**
- 10.2 I register with the Monitoring Officer any gift or hospitality with an estimated value of at least £50 within 28 days of its receipt.**
- 10.3 I register with the Monitoring Officer any significant gift or hospitality that I have been offered but have refused to accept.**

In order to protect your position and the reputation of the local authority, you should exercise caution in accepting any gifts or hospitality which are (or which you reasonably believe to be) offered to you because you are a councillor. The presumption should always be not to accept significant gifts or hospitality. However, there may be times when such a refusal may be difficult if it is seen as rudeness in which case you could accept it but must ensure it is publicly registered. However, you do not need to register gifts and hospitality which are not related to your role as a councillor, such as Christmas gifts from your friends and family. It is also important to note that it is appropriate to accept normal expenses and hospitality associated with your duties as a councillor. If you are unsure, do contact your Monitoring Officer for guidance.

Appendices

Appendix A – The Seven Principles of Public Life

The principles are:

Selflessness

Holders of public office should act solely in terms of the public interest.

Integrity

Holders of public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must disclose and resolve any interests and relationships.

Objectivity

Holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.

Accountability

Holders of public office are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this.

Openness

Holders of public office should act and take decisions in an open and transparent manner.

Information should not be withheld from the public unless there are clear and lawful reasons for so doing.

Honesty

Holders of public office should be truthful.

Leadership

Holders of public office should exhibit these principles in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs.

Appendix B - Registering interests

Within 28 days of becoming a member or your re-election or re-appointment to office you must register with the Monitoring Officer the interests which fall within the categories set out in **Table 1 (Disclosable Pecuniary Interests)** which are as described in “The Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012”. You should also register details of your other personal interests which fall within the categories set out in **Table 2 (Other Registerable Interests)**.

“**Disclosable Pecuniary Interest**” means an interest of yourself, or of your partner if you are aware of your partner's interest, within the descriptions set out in Table 1 below.

“**Partner**” means a spouse or civil partner, or a person with whom you are living as husband or wife, or a person with whom you are living as if you are civil partners.

1. You must ensure that your register of interests is kept up-to-date and within 28 days of becoming aware of any new interest, or of any change to a registered interest, notify the Monitoring Officer.
2. A ‘sensitive interest’ is as an interest which, if disclosed, could lead to the councillor, or a person connected with the councillor, being subject to violence or intimidation.
3. Where you have a ‘sensitive interest’ you must notify the Monitoring Officer with the reasons why you believe it is a sensitive interest. If the Monitoring Officer agrees they will withhold the interest from the public register.

Non participation in case of disclosable pecuniary interest

4. Where a matter arises at a meeting which directly relates to one of your Disclosable Pecuniary Interests as set out in **Table 1**, you must disclose the interest, not participate in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a ‘sensitive interest’, you do not have to disclose the nature of the interest, just that you have an interest.

Dispensation may be granted in limited circumstances, to enable you to participate and vote on a matter in which you have a disclosable pecuniary interest.

5. [Where you have a disclosable pecuniary interest on a matter to be considered or is being considered by you as a Cabinet member in exercise of your executive function, you must notify the Monitoring Officer of the interest and must not take any steps or further steps in the matter apart from arranging for someone else to deal with it]

Disclosure of Other Registerable Interests (Personal Interests)

6. Where a matter arises at a meeting which **directly relates** to the financial interest or wellbeing of one of your Other Registerable Interests (as set out in **Table 2**), you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting but otherwise must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest.

Disclosure of Non-Registerable Interests

7. Where a matter arises at a meeting which **directly relates** to your financial interest or well-being (and is not a Disclosable Pecuniary Interest set out in Table 1) or a financial interest or well-being of a relative or close associate, you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest.
8. Where a matter arises at a meeting which **affects** –
 - a) your own financial interest or well-being;
 - b) a financial interest or well-being of a relative or close associate; or
 - c) a financial interest or wellbeing of a body included under Other Registrable Interests as set out in **Table 2**

you must disclose the interest. In order to determine whether you can remain in the meeting after disclosing your interest the following test should be applied

9. Where a matter (referred to in paragraph 8 above) **affects** the financial interest or well-being:
 - a) to a greater extent than it affects the financial interests of the majority of inhabitants of the ward affected by the decision and;
 - b) a reasonable member of the public knowing all the facts would believe that it would affect your view of the wider public interest

You may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation.

If it is a 'sensitive interest', you do not have to disclose the nature of the interest.

10. [Where you have an Other Registerable Interest or Non-Registerable Interest on a matter to be considered or is being considered by you as a Cabinet member in exercise of your executive function, you must notify the Monitoring Officer of the interest and must not take any steps or further steps in the matter apart from arranging for someone else to deal with it]

Table 1: Disclosable Pecuniary Interests

This table sets out the explanation of Disclosable Pecuniary Interests as set out in the [Relevant Authorities \(Disclosable Pecuniary Interests\) Regulations 2012](#).

Category	Explanation
1. Employment, office, trade, profession or vocation.	Any employment, office, trade, profession or vocation carried on for profit or gain.
2. Sponsorship	Any payment or provision of any other financial benefit (other than from the council) made to the councillor during the previous 12- month period for expenses incurred by them in carrying out their duties as a councillor, or towards their election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.
3. Contracts	Any contract made between the councillor or their spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners (or a firm in which such person is a partner, or an incorporated body of which such person is a director* or a body that such person has a beneficial interest in the securities of*) and the council — (a) under which goods or services are to be provided or works are to be executed; and (b) which has not been fully discharged.
4. Land and Property	Any beneficial interest in land which is within the area of the council. 'Land' excludes an easement, servitude, interest or right in or over land which does not give the councillor or their spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners (alone or jointly with another) a right to occupy or to receive income.
5. Licences	Any licence (alone or jointly with others) to occupy land in the area of the council for a month or longer.

6. Corporate tenancies	Any tenancy where (to the councillor’s knowledge)— (a) the landlord is the council; and (b) the tenant is a body that the councillor, or their spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners is a partner of or a director* of or has a beneficial interest in the securities* of.
7. Securities	Any beneficial interest in securities* of a body where— (a) that body (to the councillor’s knowledge) has a place of business or land in the area of the council; and (b) either— (i) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or (ii) if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the councillor, or their spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners have a beneficial interest exceeds one hundredth of the total issued share capital of that class.

*‘director’ includes a member of the committee of management of an industrial and provident society.

*‘securities’ means shares, debentures, debenture stock, loan stock, bonds, units of a collective investment scheme within the meaning of the Financial Services and Markets Act 2000 and other securities of any description, other than money deposited with a building society.

Table 2: Other Registrable Interests (Personal Interests)

You must register as an Other Registerable Interest :

- a) any unpaid directorships
- b) any body of which you are a member or are in a position of general control or management and to which you are nominated or appointed by your authority
- c) any body
 - (i) exercising functions of a public nature
 - (ii) directed to charitable purposes or
 - (iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union)of which you are a member or in a position of general control or management.

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.

- n) Much of Section 16 can be deleted if not applicable.
 - o) 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?
 - c) 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.

CAMPBELL PARK COMMUNITY COUNCIL FINANCIAL REGULATIONS

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These Financial Regulations were adopted by the council at its meeting held on [enter date].

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 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; 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, and at each financial year end, a member other than the Chair 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 Finance, Administration & Policy 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 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. The RFO will inform committees of any salary implications before they consider their draft their budgets.

4.3. No later than November each year, the RFO and Clerk shall prepare a draft budget with detailed estimates of all 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 Finance, Administration & Policy Committee not later than the end of November each year.
- 4.6. 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, Administration & Policy committee and a recommendation made to the council.
- 4.7. Having considered the proposed budget and three-year forecast, the council shall determine its council tax 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. **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. 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. 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.

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.**
- 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 £25,000 including VAT, the Clerk shall seek formal tenders from at least three suppliers agreed by the council. Tenders shall be invited in accordance with Appendix 1.
- 5.7.
- 5.8. **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.**
- 5.9. For contracts greater than £3,000 excluding VAT the Clerk or RFO shall seek at least [3] fixed-price quotes;
- 5.10. where the value is between £500 and £3,000 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.
- 5.11. For smaller purchases, the Clerk or RFO shall seek to achieve value for money.
- 5.12. **Contracts must not be split into smaller lots to avoid compliance with these rules.**
- 5.13. 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.
- 5.14. 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 . Avoidance of competition is not a valid reason.
- 5.15. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- 5.16. Individual purchases within an agreed budget for that type of expenditure may be authorised by:
- the Clerk or RFO, under delegated authority, for any items below [£500] excluding VAT.
 - the Clerk, in consultation with the Chair of the Council, for any items below £2,000 excluding VAT.
 - A duly delegated committee of the council for all items of expenditure within their delegated budgets for items under £5,000 excluding VAT.

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.

- 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;

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

- 5.17. 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.
- 5.18. 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.
- 5.19. 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 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.
- 5.20. 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.
- 5.21. 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.
- 5.22. 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 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. 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.

- 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, in accordance with a resolution of the council or a delegated decision by an officer, unless the council resolves to use a different payment method.
- 6.6. For each 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 Finance, Administration & Policy committee may authorise in advance.
- 6.7. A copy of this schedule of regular payments shall be signed by the chair of the Finance, Administration & Policy committee 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 Finance, Administration & Policy Committee for information only.
- 6.9. The Clerk and RFO shall have delegated authority to authorise payments in the following circumstances:
 - i. any payments of up to £500 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 Finance, Administration & Policy 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 Finance, Administration & Policy 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 Finance, Administration & Policy committee. The Finance, Administration & Policy 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 online approval process.

- 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 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.
- 7.8. A full list of all payments made in a month shall be provided to the next Finance, Administration & Policy committee 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 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 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 the Clerk and the RFO or 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. 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

8.1. Cheques or orders for payment in accordance in accordance with a resolution or delegated decision shall be signed by two members.

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 meeting. Any signatures obtained away from council meetings shall be reported to the Finance, Administration & Policy 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 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. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk, RFO, Deputy Clerk and Estates Manager 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 except for expenses up to £250 including VAT, incurred in accordance with council policy.

10. Petty Cash

10.1. The RFO shall maintain a petty cash float 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.

d)

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.
- 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 Finance, Administration & Policy 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 (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 be written 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 and that any VAT Return required is submitted from the software by the due date.

14. Payments under contracts for building or other construction works

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.

15.5.

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).

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. 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.
- 18.2.

19. Suspension and revision of Financial Regulations

- 19.1. 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. 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. 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] 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.

Campbell Park Community Council

Income and Expenditure Account for Year Ended 31st March 2024

31st March 2023		31st March 2024
	Operating Income	
923,345	Central Costs	477,130
0	Parish Hub Development	20,000
37,582	Oldbrook Centre	11,201
157,126	Landscape Contract	180,626
26,927	Springfield Meeting Place	9,588
1,713	Willen Allotments	0
1,916	Woolstone Allotments	147
814	Grants	0
11,400	Community	2,760
1,160,824	Total Income	701,453
	Running Costs	
344,728	Employment Costs	108,191
12,823	Democratic Costs	3,451
58,684	Central Costs	35,904
147,154	Parish Hub Development	543,024
18,660	Parish Office	7,540
11,896	Communications	3,009
11,645	Oldbrook Centre	4,810
3,970	Oldbrook Pavilion	(2,192)
265	Oldbrook Green	30
286,148	Landscape Contract	92,056
17,494	Springfield Meeting Place	7,513
450	Woolstone Pond	0
8,774	Dog/Waste Bin Provision	4,230
12,264	Kernow Crescent	2,002
1,213	Open Spaces	0
823	Willen Allotments	180
1,132	Woolstone Allotments	262
8,580	Grants	3,299
21,683	Community	2,004
968,384	Total Expenditure	815,314
	General Fund Analysis	
259,365	Opening Balance	572,743
1,160,824	Plus : Income for Year	701,453
1,420,189		1,274,196
968,384	Less : Expenditure for Year	815,314
451,805		458,883
(120,938)	Transfers TO / FROM Reserves	1,110,244
572,743	Closing Balance	(651,361)

Detailed Income & Expenditure by Budget Heading 31/07/2024

Month No: 4

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>101 Employment Costs</u>							
4000 Basic Salaries	20,142	82,821	266,589	183,768		183,768	31.1%
4001 Employers NI	1,891	5,690	22,032	16,342		16,342	25.8%
4002 Employer Pension	4,774	19,174	57,930	38,756		38,756	33.1%
4089 Corporate Clothing	0	0	300	300		300	0.0%
4091 Staff Health	0	90	780	691		691	11.5%
4460 Subscriptions	416	416	816	400		400	51.0%
Employment Costs :- Indirect Expenditure	27,222	108,191	348,447	240,256	0	240,256	31.0%
Net Expenditure	(27,222)	(108,191)	(348,447)	(240,256)			
<u>105 Democratic Costs</u>							
4089 Corporate Clothing	0	0	200	200		200	0.0%
4500 Councillors Allowances	0	3,218	17,245	14,027		14,027	18.7%
4501 Chairs Additional Allowance	0	232	958	726		726	24.3%
Democratic Costs :- Indirect Expenditure	0	3,451	18,403	14,952	0	14,952	18.8%
Net Expenditure	0	(3,451)	(18,403)	(14,952)			
<u>201 Central Costs</u>							
1870 Bank/Bond Interest Received	4,147	19,488	15,000	(4,488)			129.9%
1900 Precept	0	446,982	893,963	446,982			50.0%
1901 Precept Grant	0	10,661	21,321	10,660			50.0%
Central Costs :- Income	4,147	477,130	930,284	453,154			51.3%
4030 Training/Conferences	375	2,278	8,000	5,722	569	5,152	35.6%
4050 IT Support Contract	0	16,507	20,000	3,493		3,493	82.5%
4051 IT Equipment	888	1,094	5,000	3,906	30	3,875	22.5%
4052 Digital Mapping	0	28	500	472		472	5.5%
4053 Online Presence	0	387	3,600	3,213		3,213	10.7%
4080 Health & Safety	0	0	2,000	2,000		2,000	0.0%
4081 HR & H&S Service Contract	478	1,911	7,000	5,089		5,089	27.3%
4082 Emergency Response	0	0	500	500		500	0.0%
4083 Defibrillator costs	0	0	500	500		500	0.0%
4090 Welfare	0	25	150	125		125	16.7%
4130 Insurance (not vehicle)	0	4,028	8,500	4,472		4,472	47.4%
4155 Refuse Disposal	0	70	0	(70)		(70)	0.0%
4184 Street furniture new/renewal	0	0	1,020	1,020		1,020	0.0%
4186 Small Sundry Purchases	0	0	250	250		250	0.0%
4300 Vehicle Costs	226	875	3,850	2,975		2,975	22.7%
4303 Vehicle mileage	115	273	400	127		127	68.4%

Detailed Income & Expenditure by Budget Heading 31/07/2024

Month No: 4

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4400 Stationery	4	177	1,500	1,323	18	1,305	13.0%
4402 Consultation Costs	0	100	3,300	3,200		3,200	3.0%
4403 Planning Consultant Fees	0	0	1,000	1,000		1,000	0.0%
4405 Publicity/Marketing	0	349	1,000	651		651	34.9%
4410 Photocopying Costs	0	357	1,500	1,143		1,143	23.8%
4440 Telephone	811	1,153	2,200	1,047		1,047	52.4%
4445 Mobile Phones	109	228	1,600	1,372		1,372	14.3%
4455 Postage	0	8	300	292		292	2.6%
4460 Subscriptions	0	2,164	3,000	836		836	72.1%
4490 Website Costs	61	239	3,000	2,761		2,761	8.0%
4530 Hospitality	37	106	300	194		194	35.3%
4584 Recruitment	0	0	1,000	1,000		1,000	0.0%
4585 Legal Fees	0	0	10,000	10,000		10,000	0.0%
4587 Audit/Accounts	0	3,124	4,500	1,376		1,376	69.4%
4588 VAT Fees	0	0	250	250		250	0.0%
4589 Payroll Fees	0	0	550	550		550	0.0%
4600 Bank Charges	8	424	1,400	976		976	30.3%
4875 Misc Neighborhood Plan	0	0	2,000	2,000		2,000	0.0%
Central Costs :- Indirect Expenditure	3,111	35,904	99,670	63,766	618	63,148	36.6%
Net Income over Expenditure	1,036	441,226	830,614	389,388			
<u>204 Parish Hub Development</u>							
1800 Miscellaneous Income	0	20,000	20,000	0			100.0%
1802 PWLB Loan	0	0	2,000,000	2,000,000			0.0%
Parish Hub Development :- Income	0	20,000	2,020,000	2,000,000			1.0%
4111 PWLB Loan	0	0	125,000	125,000		125,000	0.0%
9022 Earmarked New Office HQ	117,303	543,024	543,024	0	26,694	(26,694)	104.9%
Parish Hub Development :- Indirect Expenditure	117,303	543,024	668,024	125,000	26,694	98,306	85.3%
Net Income over Expenditure	(117,303)	(523,024)	1,351,976	1,875,000			
<u>205 Parish Office</u>							
4085 Fire Protection	0	79	326	247		247	24.2%
4100 Rent	0	4,116	8,000	3,884		3,884	51.5%
4110 Rates	0	1,009	1,000	(9)		(9)	100.9%
4115 Water & Sewerage	31	71	350	279		279	20.4%
4120 Gas	139	257	2,500	2,243		2,243	10.3%
4122 Electricity	158	512	2,200	1,688		1,688	23.3%
4150 Cleaning Costs	35	172	1,000	828	48	781	21.9%

Detailed Income & Expenditure by Budget Heading 31/07/2024

Month No: 4

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4155 Refuse Disposal	274	713	2,000	1,287		1,287	35.6%
4160 Window Cleaning	25	124	350	226		226	35.4%
4170 Repair/Maintenance	0	223	2,550	2,327		2,327	8.7%
4186 Small Sundry Purchases	0	107	100	(7)		(7)	106.7%
4187 Furniture	0	72	200	128		128	36.0%
4404 Subsistence	28	85	225	140		140	38.0%
Parish Office :- Indirect Expenditure	690	7,540	20,801	13,261	48	13,213	36.5%
Net Expenditure	(690)	(7,540)	(20,801)	(13,261)			
<u>210 Communications</u>							
4420 HomeGround Magazine	0	2,244	10,000	7,756		7,756	22.4%
4421 Homeground Mag Distribution	0	765	3,000	2,235		2,235	25.5%
Communications :- Indirect Expenditure	0	3,009	13,000	9,991	0	9,991	23.1%
Net Expenditure	0	(3,009)	(13,000)	(9,991)			
<u>301 Oldbrook Centre</u>							
1000 Hirings	2,907	11,151	30,000	18,849			37.2%
1001 Retained Hall Hire Deposit	0	50	0	(50)			0.0%
Oldbrook Centre :- Income	2,907	11,201	30,000	18,799			37.3%
4085 Fire Protection	0	613	600	(13)	28	(41)	106.8%
4110 Rates	0	1,960	1,900	(60)		(60)	103.1%
4115 Water & Sewerage	50	180	612	432		432	29.4%
4120 Gas	53	191	2,000	1,809		1,809	9.6%
4122 Electricity	143	484	2,000	1,516		1,516	24.2%
4150 Cleaning Costs	46	373	1,530	1,157	167	990	35.3%
4155 Refuse Disposal	148	540	1,400	860		860	38.5%
4160 Window Cleaning	60	340	850	510		510	40.0%
4170 Repair/Maintenance	0	75	3,000	2,925		2,925	2.5%
4175 Building Contracts	0	0	2,000	2,000		2,000	0.0%
4187 Furniture	0	0	400	400		400	0.0%
4590 Licenses	0	55	150	95		95	36.4%
Oldbrook Centre :- Indirect Expenditure	500	4,810	16,442	11,632	195	11,437	30.4%
Net Income over Expenditure	2,406	6,391	13,558	7,167			
<u>302 Oldbrook Pavilion</u>							
4085 Fire Protection	0	59	150	91		91	39.3%
4110 Rates	0	(2,321)	1,250	3,571		3,571	(185.6%)

Detailed Income & Expenditure by Budget Heading 31/07/2024

Month No: 4

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4122 Electricity	23	69	350	281		281	19.7%
4170 Repair/Maintenance	0	0	600	600		600	0.0%
Oldbrook Pavilion :- Indirect Expenditure	23	(2,192)	2,350	4,542	0	4,542	(93.3%)
Net Expenditure	(23)	2,192	(2,350)	(4,542)			
<u>303 Oldbrook Green</u>							
4170 Repair/Maintenance	0	30	300	270		270	10.0%
4205 Tree Works	0	0	650	650		650	0.0%
Oldbrook Green :- Indirect Expenditure	0	30	950	920	0	920	3.2%
Net Expenditure	0	(30)	(950)	(920)			
<u>304 Landscape Contract</u>							
1902 Landscape Grant	0	180,626	170,719	(9,907)			105.8%
Landscape Contract :- Income	0	180,626	170,719	(9,907)			105.8%
4000 Basic Salaries	11,613	53,806	171,752	117,946		117,946	31.3%
4001 Employers NI	1,096	3,707	14,366	10,659		10,659	25.8%
4002 Employer Pension	2,752	12,443	31,690	19,247		19,247	39.3%
4010 Casual/Temp Staff	714	714	0	(714)		(714)	0.0%
4066 Equipment Hire	0	67	3,500	3,433		3,433	1.9%
4067 Landscape Equipment	0	600	13,000	12,400	3,765	8,635	33.6%
4068 Landscape Equipment Maintenanc	979	3,372	10,000	6,628	237	6,391	36.1%
4069 Personal Protection Equipment	49	68	2,000	1,932		1,932	3.4%
4070 Landscape Consumables	0	0	7,000	7,000	1,108	5,892	15.8%
4085 Fire Protection	0	65	150	85		85	43.3%
4089 Corporate Clothing	0	0	1,500	1,500		1,500	0.0%
4110 Rates	0	1,239	1,200	(39)		(39)	103.3%
4115 Water & Sewerage	31	192	400	208		208	48.1%
4122 Electricity	113	439	1,400	961		961	31.4%
4130 Insurance (not vehicle)	0	0	900	900		900	0.0%
4150 Cleaning Costs	0	70	500	430	72	359	28.3%
4155 Refuse Disposal	145	407	1,300	893		893	31.3%
4170 Repair/Maintenance	37	1,615	750	(865)	0	(865)	215.4%
4175 Building Contracts	0	239	1,000	761		761	23.9%
4301 Landscape Vehicle Costs	4,594	6,649	8,000	1,351		1,351	83.1%
4302 Landscape Fuel	1,079	3,736	10,000	6,264		6,264	37.4%
9050 Earmarked L/scape Equipment Re	657	2,628	2,628	0		0	100.0%
Landscape Contract :- Indirect Expenditure	23,858	92,056	283,036	190,980	5,182	185,798	34.4%
Net Income over Expenditure	(23,858)	88,570	(112,317)	(200,887)			

Detailed Income & Expenditure by Budget Heading 31/07/2024

Month No: 4

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>305 Springfield Meeting Place</u>							
1000 Hirings	714	9,588	13,000	3,412			73.8%
Springfield Meeting Place :- Income	714	9,588	13,000	3,412			73.8%
4080 Health & Safety	0	10	0	(10)		(10)	0.0%
4085 Fire Protection	233	489	300	(189)		(189)	163.0%
4110 Rates	0	2,824	2,800	(24)		(24)	100.9%
4115 Water & Sewerage	25	168	1,000	832		832	16.8%
4120 Gas	(179)	(68)	2,500	2,568		2,568	(2.7%)
4122 Electricity	133	413	2,000	1,587		1,587	20.7%
4150 Cleaning Costs	265	713	1,530	817	191	626	59.1%
4155 Refuse Disposal	127	464	1,200	736		736	38.7%
4160 Window Cleaning	50	200	700	500		500	28.6%
4170 Repair/Maintenance	875	924	3,000	2,076	2	2,074	30.9%
4175 Building Contracts	0	0	1,000	1,000		1,000	0.0%
4187 Furniture	0	0	400	400		400	0.0%
4590 Licenses	0	55	150	95		95	36.4%
9048 Earmarked SFC Disabled Parking	0	1,320	1,320	0		0	100.0%
Springfield Meeting Place :- Indirect Expenditure	1,530	7,513	17,900	10,387	193	10,194	43.0%
Net Income over Expenditure	(816)	2,075	(4,900)	(6,975)			
<u>306 Woolstone Pond</u>							
4205 Tree Works	0	0	500	500		500	0.0%
Woolstone Pond :- Indirect Expenditure	0	0	500	500	0	500	0.0%
Net Expenditure	0	0	(500)	(500)			
<u>307 Dog/Waste Bin Provision</u>							
4201 Grounds Maintenance	1,026	4,230	11,000	6,770		6,770	38.5%
4204 New Bin Purchase/Installation	0	0	500	500		500	0.0%
Dog/Waste Bin Provision :- Indirect Expenditure	1,026	4,230	11,500	7,270	0	7,270	36.8%
Net Expenditure	(1,026)	(4,230)	(11,500)	(7,270)			
<u>308 Kernow Crescent</u>							
4197 Play Equipment Maintenance	0	295	500	205	6	200	60.1%
9044 Earmarked Play Area Maint. Res	0	1,708	1,708	0		0	100.0%
Kernow Crescent :- Indirect Expenditure	0	2,002	2,208	206	6	200	91.0%
Net Expenditure	0	(2,002)	(2,208)	(206)			

Detailed Income & Expenditure by Budget Heading 31/07/2024

Month No: 4

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>350 Open Spaces</u>							
4170 Repair/Maintenance	0	0	250	250		250	0.0%
4206 Woodland Management Programme	0	0	4,000	4,000		4,000	0.0%
Open Spaces :- Indirect Expenditure	<u>0</u>	<u>0</u>	<u>4,250</u>	<u>4,250</u>	<u>0</u>	<u>4,250</u>	<u>0.0%</u>
Net Expenditure	<u>0</u>	<u>0</u>	<u>(4,250)</u>	<u>(4,250)</u>			
<u>361 Fishermead Sports Ground</u>							
4205 Tree Works	0	0	1,000	1,000		1,000	0.0%
Fishermead Sports Ground :- Indirect Expenditure	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>0.0%</u>
Net Expenditure	<u>0</u>	<u>0</u>	<u>(1,000)</u>	<u>(1,000)</u>			
<u>362 Willen Allotments</u>							
1080 Allotments Rentals	(28)	(28)	1,500	1,528			(1.9%)
1082 Retained allotment deposits	28	28	0	(28)			0.0%
Willen Allotments :- Income	<u>0</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>			<u>0.0%</u>
4115 Water & Sewerage	51	173	600	427		427	28.8%
4170 Repair/Maintenance	8	8	250	243		243	3.0%
4205 Tree Works	0	0	350	350		350	0.0%
Willen Allotments :- Indirect Expenditure	<u>58</u>	<u>180</u>	<u>1,200</u>	<u>1,020</u>	<u>0</u>	<u>1,020</u>	<u>15.0%</u>
Net Income over Expenditure	<u>(58)</u>	<u>(180)</u>	<u>300</u>	<u>480</u>			
<u>363 Woolstone Allotments</u>							
1080 Allotments Rentals	46	97	1,900	1,803			5.1%
1082 Retained allotment deposits	50	50	0	(50)			0.0%
Woolstone Allotments :- Income	<u>96</u>	<u>147</u>	<u>1,900</u>	<u>1,753</u>			<u>7.7%</u>
4115 Water & Sewerage	101	193	900	707		707	21.5%
4170 Repair/Maintenance	50	69	250	181		181	27.7%
4205 Tree Works	0	0	350	350		350	0.0%
Woolstone Allotments :- Indirect Expenditure	<u>151</u>	<u>262</u>	<u>1,500</u>	<u>1,238</u>	<u>0</u>	<u>1,238</u>	<u>17.5%</u>
Net Income over Expenditure	<u>(55)</u>	<u>(115)</u>	<u>400</u>	<u>515</u>			
<u>370 Woolstone Sports Ground</u>							
4205 Tree Works	0	0	500	500		500	0.0%
Woolstone Sports Ground :- Indirect Expenditure	<u>0</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>0</u>	<u>500</u>	<u>0.0%</u>
Net Expenditure	<u>0</u>	<u>0</u>	<u>(500)</u>	<u>(500)</u>			

Detailed Income & Expenditure by Budget Heading 31/07/2024

Month No: 4

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>390 Grants</u>							
1700 Grant Income	0	0	1,000	1,000			0.0%
Grants :- Income	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>			<u>0.0%</u>
4800 General Grants	0	0	5,000	5,000		5,000	0.0%
4801 Section 137	0	3,299	7,000	3,701		3,701	47.1%
4806 Youth Provision Budget	0	0	2,000	2,000		2,000	0.0%
4807 Education Trust Grants	0	0	5,000	5,000		5,000	0.0%
Grants :- Indirect Expenditure	<u>0</u>	<u>3,299</u>	<u>19,000</u>	<u>15,701</u>	<u>0</u>	<u>15,701</u>	<u>17.4%</u>
Net Income over Expenditure	<u>0</u>	<u>(3,299)</u>	<u>(18,000)</u>	<u>(14,701)</u>			
<u>399 Community</u>							
1800 Miscellaneous Income	0	2,760	0	(2,760)			0.0%
Community :- Income	<u>0</u>	<u>2,760</u>	<u>0</u>	<u>(2,760)</u>			
4192 Social Cohesion	471	1,986	12,000	10,014	296	9,718	19.0%
4195 Visit to MK Safety Centre	0	0	3,570	3,570		3,570	0.0%
4198 Warm Space Grant Spend	0	18	0	(18)		(18)	0.0%
Community :- Indirect Expenditure	<u>471</u>	<u>2,004</u>	<u>15,570</u>	<u>13,566</u>	<u>296</u>	<u>13,270</u>	<u>14.8%</u>
Net Income over Expenditure	<u>(471)</u>	<u>756</u>	<u>(15,570)</u>	<u>(16,326)</u>			
<u>901 Earmarked Reserves</u>							
9001 Earmarked Oldbrook Centre	0	0	80,850	80,850		80,850	0.0%
9006 Earmarked 3 month running cost	0	0	183,600	183,600		183,600	0.0%
9022 Earmarked New Office HQ	0	0	1,456,976	1,456,976		1,456,976	0.0%
9027 Earmarked Roof Rplcmt/Rep Fund	0	0	5,000	5,000		5,000	0.0%
9044 Earmarked Play Area Maint. Res	0	0	23,292	23,292		23,292	0.0%
9048 Earmarked SFC Disabled Parking	0	0	18,680	18,680		18,680	0.0%
9050 Earmarked L/scape Equipment Re	0	0	17,372	17,372		17,372	0.0%
9051 Earmarked Pavilion Gable End R	0	0	10,000	10,000		10,000	0.0%
Earmarked Reserves :- Indirect Expenditure	<u>0</u>	<u>0</u>	<u>1,795,770</u>	<u>1,795,770</u>	<u>0</u>	<u>1,795,770</u>	<u>0.0%</u>
Net Expenditure	<u>0</u>	<u>0</u>	<u>(1,795,770)</u>	<u>(1,795,770)</u>			
Grand Totals:- Income	7,864	701,453	3,168,403	2,466,950			22.1%
Expenditure	175,944	815,314	3,342,021	2,526,707	33,231	2,493,476	25.4%
Net Income over Expenditure	(168,080)	(113,861)	(173,618)	(59,757)			
Movement to/(from) Gen Reserve	(168,080)	(113,861)	(173,618)	(59,757)			

31st March 2023

31st March 2024

31st March 2023		31st March 2024	
Current Assets			
2,810	Debtors	393	
21,328	Vat Refunds	24,513	
14,073	Prepayments	0	
49,578	Unity Current Account T2	66,616	
292,317	Unity Instant Access	113,007	
957,456	CCLA Fund Deposit Acc	974,253	
342	Petty Cash	109	
0	Cash Book Suspense	100	
1,337,904			1,178,992
1,337,904	Total Assets		1,178,992
Current Liabilities			
0	Multipay Credit Card	870	
53,636	Creditors Control	20,757	
1,281	Miscellaneous Creditors	0	
1,958	Accruals	0	
17,945	Payroll Creditor	7,816	
1,863	Allotment Deposits	2,038	
1,650	Short Term Deposits	2,000	
1,300	Hall Hire Deposits	1,100	
79,632			34,581
1,258,271	Total Assets Less Current Liabilities		1,144,410
Represented By			
572,743	General Reserves		(651,361)
685,528	Earmarked Reserves		1,795,771
1,258,271			1,144,410

The above statement represents fairly the financial position of the authority as at 31/07/2024 and reflects its Income and Expenditure during the year.

Signed :
Chairman

Date : _____

Signed :
Responsible
Financial
Officer

Date : _____

BACS Direct Debit payments
1/7/2024 to 31/7/2024

	Name	Description	Amount
	<u>BACS Payments</u>		
B1	Tracey Jones	Mileage claim	94.95
B2	Screwfix	Landscape costs	20.30
B3	Warners of Bedford	Empty bins	854.40
B4	Maggie Savill	Seated aerobics	120.00
B5	R T Machinery	Landscape costs	720.00
B6	Stuart Thomas	New Hub costs	1584.00
B7	Stenton Obhi	New Hub costs	4680.00
B8	Ray Golding	Expenses	19.80
B9	Stuart Thomas	New Hub costs	528.00
B10	Currie & Brown	New Hub costs	840.00
B11	Extraction Service	Service of allotment cabins	144.00
B12	Gallaghers	Insurance	4593.80
B13	Steele Bray	New Hub costs	134055.00
B14	MK Security Ltd	Security equipment contract	1050.00
B15	HMRC	PAYE	9013.31
B16	ESP	New Hub costs	660.00
B17	Allan Field	Refund of allotment deposit	50.00
B18	John Howard	Refund of allotment deposit	25.00
B19	BALC	Training	195.00
B20	Brinnick Locksmiths	Locks	60.00
B21	Turney Ltd	Landscape costs	1175.07
B22	D & I Windows	Window cleaning	161.76
B23	Smith Fire	Service charge	279.60
B24	Bucks Pension Fund	Pension	9621.46
B25	Staff	July salaries	24830.61
	Total BACS payments		195,376.06
	<u>DD Payments</u>		
DD1	Biffa Waste	General waste removal	659.64
DD2	EE	Mobile phone	62.14
DD3	Direct 365	Sanitary service	54.79
DD4	Direct 365	Sanitary service	42.59
DD5	RCI Financial Services	Lease of electric van	259.43
DD6	Water Plus	Water PO	13.25
DD7	Water Plus	Water SFC	12.72
DD8	Water Plus	Water OBC	88.28
DD9	Water Plus	Water Willen	20.98
DD10	Barton Petroleum	Landscape fuel	999.18
DD11	Total G & P	Gas SFI	95.97
DD12	Total G & P	Gas OBC	69.92
DD13	Total G & P	Gas PO	85.89
DD14	De Landen	HP of landscape equipment	612.00
DD15	Novuna	HP of landscape equipment	656.98
DD16	Npower	Electricity PO	181.42
DD17	Npower	Electricity OBC	171.36
DD18	Npower	Electricity Pav	25.05
DD19	BT	Telephone	795.49
DD20	Npower	Electricity SFC	148.07
DD21	Npower	Electricity Depot	160.31
DD22	Lloyds Bank	Credit card	1014.23
DD23	Water Plus	Water Depot	31.04
DD24	Water Plus	Water PO	31.34

BACS Direct Debit payments
1/7/2024 to 31/7/2024

DD25	Peninsula	HR Charges	568.25
DD26	De Landen	HP of landscape equipment	213.00
DD27	Restore Datashred	Destruction of paper	83.44
DD28	The Fuel Card Company	Landscape fuel	376.63
DD29	EE	Mobile phone	62.22
DD30	Water Plus	Water Woolstone	11.46
DD31	Water Plus	Water SFC	12.53
	Total Direct Debits		7,619.60