

## Burton Green Parish Council

**Minutes of Meeting held on Monday 20<sup>th</sup> November 2017 at 7:30pm at Burton Green Village Hall, Hodgetts Lane, Burton Green**

**Present:**     **Parish Councillors:** Councillors Grant (Acting Chair for the meeting) Vine, Gibbs, Watkin, Marshall and Green  
**District and County Cllrs:** Councillors Illingworth, Hill and Coker (from 8:20pm) and Councillor Cooke,  
**Clerk:** P Knight  
**Public Attendees:** 9 members of public were in attendance

Min No.	Item
171	<p><b>Apologies and Acceptance of Apologies</b>  Councillors Taylor and Leeson had previously offered their apologies for the meeting which were accepted.</p>
172	<p><b>Declarations of Interest</b>  None received.</p>
173	<p><b>Minutes of the Parish Council Meeting held 16<sup>th</sup> October 2017</b>  These were read and agreed as an accurate record.  <b>RESOLVED:</b> the minutes of the meeting held on Monday 16<sup>th</sup> October 2017 having been circulated and read were signed as an accurate record.</p>
174	<p><b>Community Reports</b></p>
174.1	<p><b>County Councillor</b>  Councillor Cooke reported on the following:  - Accidents on Red Lane and moves to improve signage  - The provision of a footpath between Warwick Road, Rowington and Lapworth  - Speed issues in Wharf Lane, Lapworth  - The ongoing issue with cuts to the provision of Children's Centres and the threatened closure of the St John's Centre in Kenilworth  - The provision of a pelican crossing on Clinton Lane, Kenilworth  - Road improvements in and around Warwick  - The importance of having chimneys regularly swept  - The honouring of Warwickshire Fire-Fighters who died 10 years ago in the Atherstone fire</p>
174.2	<p><b>District Councillors</b>  Councillor Illingworth informed councillors about a recent meeting of Crackley Residents' Association and the following matters of concern:</p> <ol style="list-style-type: none"> <li>1. Development within the Crackley Triangle</li> <li>2. HS2 and its effects</li> <li>3. The effects of the proposed new road through the Crackley Gap including related flooding issues. Cllr Illingworth pointed out that much of this development fell within Burton Green parish and suggested that the Parish Council ought to consider fostering closer links with the association.</li> </ol> <p>Councillor Hill advised that she had attended a safety advisory group discussing fire safety in the light of the Grenfell disaster but reported that there were no apparent safety implications for residents in housing across the district.</p>

174.3	<b>Burton Green C of E Primary School</b> – Nothing to report
174.4	<p><b>Burton Green Village Hall</b></p> <p>Cheryl advised that the Committee were awaiting a response from HS2 on the funding of a barrier to prevent travellers entering the car park and to clarify building insulation issues. Warwickshire Police had recommended the fitting of a barrier with an estimated cost of £30,000. The Committee will meet with agents from HS2 on the 21<sup>st</sup> November to try and clarify whether they will provide funding for these additional issues which will then allow a planning application for the village hall to be made. Concern was expressed about the lateness of the application which needs to fit in with HS2 construction schedules. Councillors were informed that the new village hall would be linked to main sewer on Cromwell Lane but that there were concerns about the implications for this connection from the new development on Red Lane</p> <p>Cheryl informed councillors that a Craft Fayre was planned for Sunday and that a list of events in the Hall would be advertised in the Bugel before December</p>
174.5	<p><b>Burton Green Residents' Association</b></p> <p>Councillors were advised of the following:</p> <ul style="list-style-type: none"> <li>-Environmental Health and Severn Trent had been contacted regarding sewage odours on the Greenway which may have originated from sewage discharge into the ditch which runs along the rear of local housing</li> <li>- Daffodils had been planted on Red Lane and on Broadwells Wood</li> <li>-The Jubilee Group will arrange a family street party in July 2018 on the car park at the Village Hall complete with an entertainer and will also host an Armistice tea on Sunday 11th November 2018</li> <li>-Santa and his sleigh will now visit the village on Friday 15th December starting in Red Lane and ending at the Village Hall where a supper will be laid on. Solihull MBC will suspend traffic on Hodgetts and Waste Lane for the occasion.</li> <li>-The Fire Officer had presented to retired villagers on the safe and well scheme</li> <li>-Fencing by the Bridge on the Greenway was being moved to improve access</li> <li>-The Christmas Tree had been ordered and will be put up soon</li> <li>-Thanks were offered to Councillor Marshall for his work on producing a map in response to residents' concerns about the proposed new road coming through the village – this will go in the Bugel</li> <li>-Councillors were informed of the intention to chase Cala Homes about the changes to their planning application to the Burrow Hill development - changes which had not been consulted on with local residents.</li> </ul>
174.6	<p><b>Kenilworth Greenway Trust</b></p> <p>Councillors were advised that the aforementioned odour complaint was not considered to be a significant problem.</p>
174.7	<p><b>Warwick University</b></p> <p>Councillor Grant reported that the new business centre had been unveiled and that a recent increase in traffic around the University was associated with reading week.</p>
175	<p><b>Public Participation</b></p> <p>With Standing Orders suspended members of the public attending the meeting were given an opportunity to raise matters with the Parish Council. Residents expressed concern about the proposed link road from the A46 which will have implications for villagers.</p> <p><b>RESOLVED:</b> Councillor Marshall agreed to draft a letter of enquiry on behalf of the Parish Council to Adrian Hart at County seeking clarification on the compensation issues associated with the planned A46/A452 link road. He will circulate a draft for approval prior to sending.</p> <p>“Made in Burton Green” is to go ahead and financial support will be requested from the</p>

	<p>Parish Council. Events will run from 16<sup>th</sup> June to 8<sup>th</sup> July and will include “scarecrows” and will include a theme based on “mischief in the woods”.</p> <p>-It was reported that the pavement outside the newly constructed property on Cromwell Lane had been damaged by a JCB and was crumbling.</p> <p><b>RESOLVED:</b> Councillors instructed the Clerk to raise this matter with the Highways Authority.</p> <p>Councillor Marshall confirmed that a Judicial Review of the Local Plan was unlikely to proceed at this time but that legal advice was being obtained by KOGG on the next course of action to tackle development on the greenbelt. He advised that the Inspector’s Report will be published for adoption on the 5<sup>th</sup> December 2017 and that a challenge may be mounted at this time. He confirmed that a letter had been served on Warwick District Council advising them that a successful challenge of Local Plan will mean that developments in the district will be challengeable. He is also of the opinion that the Coventry Plan will be passed by the Council – “KOGG” may challenge this Inspector’s Report but they cannot be more specific at this time.</p> <p>Councillor Cooke confirmed that although the Westwood Health development was withdrawn this application will return once the developers had dealt with the issues which led to the withdrawal. He also expects to see an application for 240 houses off Cromwell Lane but anticipates this will be presented after associated road improvements are made.</p> <p>Residents raised concern about the narrow footpath on Red Lane which in some places was no more than 18 inches wide, causing access issues for push chairs.</p> <p><b>RESOLVED:</b> Councillor Cooke will raise this issue with Peter Hallam at the Highways Authority, Warwickshire County Council and will copy in councillors on correspondence to Peter Hallam on this.</p> <p>It was reported that this year’s first serious accident had occurred at the junction of Hobb Lane and Red Lane. Road signage at the junction was fading. It was reported that the pothole opposite the School on Hobb Lane had opened up again.</p>
176	<p><b>Red Lane Play Area</b></p> <p>The annual health and safety inspection report had been circulated to councillors.</p> <p><b>RESOLVED:</b> Councillors acknowledged the findings of the report and noted that no immediate need for replacement or renewal of any of the play equipment, associated landscaping, or furniture had been identified. The Clerk was instructed to secure a replacement litter bin and deal with the entrapment issue on the gate. The Clerk’s ongoing weekly inspections will be maintained with any issues being reported to the Parish Council.</p>
177	<p><b>Burrow Hill Housing Development</b></p> <p>Councillors discussed the Cala’s recent planning application which differed from the application the Parish Council had previously consulted on. Councillors noted that an increase in housing units from 83 to 90 had reduced the size of open areas including the playing field. Councillors discussed the proposal to adopt the open areas rather than allow them to be managed by private companies unsympathetic to the needs of residents.</p> <p><b>RESOLVED:</b> Councillors unanimously agreed to adopt the common land associated with this development.</p>
178	<p><b>HS2</b></p> <p>Councillor Illingworth reported that a “stop gap” Ombudsman had been appointed to deal complaints arising during the construction phase and that he would be visiting the area for the purpose of observing the situation on the ground. Representatives from the various interested organisations will meet with the official but it was not considered that a protest was appropriate for this visit.</p>

<b>179</b>	<b>Housing</b>																														
<b>179.1</b>	<p><b>Coventry Local Plan</b> Councillor Marshall reported that the City Council's Cabinet are due to meet on 5th December 2017 and are expected to approve the Coventry Plan. Adding to earlier comments made under reports, Councillor Marshall advised that KOGG were commissioning a demographer's report to support a challenge to the population statistics used to inform the Coventry Plan. He added that this report will be used to press MPs to "call-in" the Coventry Plan.</p>																														
<b>179.2</b>	<p><b>Warwick District Council – Local Plan</b> Councillors considered the agreement to provide KOGG with funding to challenge the development of the greenbelt.</p>																														
<b>180</b>	<b>Website:</b>																														
<b>180.1</b>	The Clerk advised Councillors that a response was awaited on the application for a grant to support the Parish Council to comply with the transparency regulations.																														
<b>181</b>	<b>Neighbourhood Plan</b>																														
<b>181.1</b>	<p>Councillor Watkin advised councillors that the Neighbourhood Plan Steering Group was currently working on producing questions for community survey. He reported on the need to progress work on applying for grant support for producing the plan and surveying residents and sought the approval of councillors for this initiative.</p> <p><b>RESOLVED:</b> Councillors unanimously approved that an application be made for grant funding for the purpose of assisting with the production of the Neighbourhood Plan.</p>																														
<b>182</b>	<p><b>Superfast Broadband</b> Councillors reported that superfast broadband was now available in Burton Green.</p>																														
<b>183</b>	<p><b>Bus Shelter</b> The Clerk reported that Abbey Office Park Limited had been commissioned to repaint the bus shelter.</p>																														
<b>184</b>	<b>Finance</b>																														
<b>184.1</b>	<p><b>RESOLVED:</b> The following payments were approved by councillors:</p> <table border="1"> <thead> <tr> <th>Creditor</th> <th>Purpose</th> <th>Spend</th> </tr> </thead> <tbody> <tr> <td>1&amp;1 Internet Limited</td> <td>Website Maintenance</td> <td>19.12</td> </tr> <tr> <td>Warwickshire CPRE</td> <td>1<sup>st</sup> instalment – Challenge Local Plan</td> <td>2500.00</td> </tr> <tr> <td>Paul Knight</td> <td>November Salary</td> <td>286.38</td> </tr> <tr> <td>Paul Knight</td> <td>Refund of HMRC contribution for November</td> <td>190.80</td> </tr> <tr> <td>Warwickshire Pension Fund</td> <td>Pension November - employers contribution</td> <td>115.13</td> </tr> <tr> <td>Warwickshire Pension Fund</td> <td>Pension November - employees contribution</td> <td>27.77</td> </tr> <tr> <td>Paul Knight</td> <td>November Expenses</td> <td>76.27</td> </tr> <tr> <td>Play Safety Limited</td> <td>Red Lane Playground - Annual Inspection</td> <td>79.80</td> </tr> <tr> <td>WALC</td> <td>Precept Training</td> <td>30.00</td> </tr> </tbody> </table>	Creditor	Purpose	Spend	1&1 Internet Limited	Website Maintenance	19.12	Warwickshire CPRE	1 <sup>st</sup> instalment – Challenge Local Plan	2500.00	Paul Knight	November Salary	286.38	Paul Knight	Refund of HMRC contribution for November	190.80	Warwickshire Pension Fund	Pension November - employers contribution	115.13	Warwickshire Pension Fund	Pension November - employees contribution	27.77	Paul Knight	November Expenses	76.27	Play Safety Limited	Red Lane Playground - Annual Inspection	79.80	WALC	Precept Training	30.00
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<b>184.2</b>	<p><b>To receive a report on a review of the risk assessment, asset register and financial regulations</b> Councillors considered amendments proposed by Councillor Grant and the Clerk following their review of the documents. Most of the proposals consisted of updates to reflect changes to new model conditions and to clarify transparency issues associated with the Clerk's remuneration.</p> <p><b>RESOLVED:</b> Councillors approved the attached updated risk assessment, asset register and Financial Regulations.</p>																														
<b>184.3</b>	<p><b>To receive a report of the quarterly accounts including reconciliation, budget analysis and balance of accounts:</b> <b>RESOLVED:</b> Councillors received and approved a report of the reconciliation of the accounts and budget analysis for the 2nd quarter (July to September 2017) – see attached</p>																														

184.4	<p><b>To discuss and approve providing previously approved funding of £5000 to the Council for the Protection of Rural England in regards to supporting a Judicial Review of the Warwick Local Plan.</b></p> <p><b>RESOLVED:</b> Subject to receiving a completed grant application form Councillors agreed that Warwickshire CPRE be awarded the £5000 previously approved – this to be provided in two tranches of £2500.</p>			
185	<p><b>Communications</b></p> <p>Matters raised on the previously circulated correspondence list were dealt with under other agenda items.</p>			
186	<p><b>Councillors reports and items for future Agenda</b></p> <p>Setting of the precept – Councillors agreed to meet on the 18<sup>th</sup> December to discuss the setting of the Precept for 2018/19 and to discuss the allocation of the Parish Council's reserves.</p>			
187	<p><b>Training</b></p> <p>Ray will attend the Rural Communities Together Conference on 6<sup>th</sup> December in London as this will provide useful information on ways to engage effectively with local residents.</p>			
188	<p><b>Planning</b></p> <p><b>RESOLVED:</b> Councillors agreed the following responses to applications received.</p>			
	Ref	Address	Details of Application	Resolved
17/1834	42 Red Lane, Burton Green, Kenilworth, CV8 1NZ	Erection of a single storey rear extension	No objection	
17/1854	Land at North East Side Of, Red Lane, Burton Green, Kenilworth CV8 1NZ	Outline planning permission for the proposed erection of 1 dwelling with all matters reserved apart from access.	Withdrawn	
17/1874*	163 Cromwell Lane, Burton Green, Kenilworth, CV4 8AN	Proposed construction of a two bedroom bungalow and two car garage to rear of 163 Cromwell Lane.	<p>Objection to be logged as follows:</p> <p>The Parish Council considers that the proposed development of a bungalow and a garage in the rear garden of 163 Cromwell Lane is in conflict with the district council's policy (H1 Directing New Housing) on new housing on garden land in both urban and rural areas in that the policy requires such building to reinforce, or harmonise with the established character of the street and/or locality and respect surrounding buildings in terms of scale, height, form and massing.</p> <p>The Parish Council is of the opinion that the proposed development neither harmonises with nor reinforces the established character of the locality in Burton Green in that all the properties on the east side of Cromwell Lane basically form a single ribbon and have gardens leading to open fields, making any sort of</p>	



			back-land development unprecedented.
W/17/1875	163 Cromwell Lane, Burton Green, Kenilworth, CV4 8AN	Proposed erection of a single storey rear extension to form kitchen.	No objection to be logged.
	Burrow Hill		Councillors to consider logging an objection based on the scale and size of the new development including the reduction in open space arising from the additional seven houses included in the most recent application. Councillors consider that the nature of the application has changed from the original application which the parish council was consulted on and had subsequently approved. The Clerk will request an extension to the submission date and explore areas that might inform a response.
<p>*Councillors considered the use of the "Open Space Contribution" that would be sought from the developer to mitigate the impact on the increased use of local open space.</p> <p><b>RESOLVED:</b> Councillors agreed that the creation of a boules court or an outdoor gym on land associated with the new village hall or open space created on top of the new HS2 tunnel be put forward for consideration.</p> <p>In response to a complaint about the recent Lodge Farm development (W/17/0686) Councillors agreed that there was no need for further consideration on this as the original objection logged by the Parish Council still stands – the applicant has logged an appeal against the District Councils decision to refuse the application and this is now awaited.</p> <p><b>RESOLVED:</b> The Clerk was instructed to respond to this enquiry as discussed.</p>			
189	<p><b>Date of Next Meeting</b> 7:30pm on Monday 15<sup>th</sup> January 2017 at Burton Green Village Hall</p>		

Signed.....*A Taylor*.....

Dated.....*15th January 2018*.....

**BURTON GREEN PARISH COUNCIL**  
Risk Assessment and Management 2017/18

Area	Risk	Level	Control
<b>Assets</b>			
	Protection of physical asset	M	<ul style="list-style-type: none"> <li>• Bus shelter. No action, replace when required – insured</li> <li>• Notice Board, installed in 2016 – no action replace when necessary – insured</li> <li>• Red Lane Playground – weekly inspections, annual health and safety check</li> </ul>
	Security	M	<ul style="list-style-type: none"> <li>• Laptop/Printer - Insured</li> <li>• Anti virus software</li> <li>• Digital back up of data – data backed up onto hard-drive on a monthly basis</li> </ul>
	Maintenance	M	<ul style="list-style-type: none"> <li>• Bus shelter - Checked regularly, repaired as required</li> <li>• Notice board – checked and repaired when necessary.</li> <li>• Regular checks of playground – maintenance/replacement carried out as and when required</li> </ul>
<b>Finance</b>			
	Banking	L	<ul style="list-style-type: none"> <li>• Account held with Lloyds Bank</li> <li>• Bulk of investment in no notice account directly transferable to current account</li> <li>• Any two signatories from three required on cheques and direct debits</li> <li>• RFO does not sign cheques</li> </ul>
	Financial control and records	L	<ul style="list-style-type: none"> <li>• Reconciliation prepared by Clerk/RFO and reported to Council (minimum three times per annum).</li> <li>• Accounts checked annually by both Internal and External Auditor.</li> <li>• Cheque stubs/Invoices initialled, checked by rotation of Cllrs prior to going to Internal Auditor</li> </ul>
	Petty cash Arrangements	L	<ul style="list-style-type: none"> <li>• Currently no petty cash is held</li> </ul>
	Internal Audit	M	<ul style="list-style-type: none"> <li>• Review effectiveness of Internal Audit arrangements annually via risk assessment</li> </ul>
	Annual precept and budget	M	<ul style="list-style-type: none"> <li>• Council sets budget in January; Expenditure against budget reported to council min three times per annum.</li> </ul>
	Borrowing restrictions	L	<ul style="list-style-type: none"> <li>• No new borrowing likely at present</li> </ul>

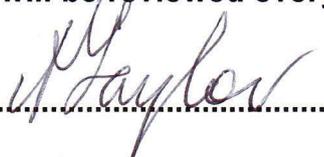
	Comply with Customs and Excise Regulations	L	<ul style="list-style-type: none"> <li>• Use helpline when necessary. VAT to be reclaimed</li> <li>• Purchases to be from sources enabling reclaim of VAT where possible</li> </ul>
	Sound budgeting to underlie annual precept	L	<ul style="list-style-type: none"> <li>• Council review budget at December meeting. Precept derived directly from this.</li> <li>• Agreement from Council at January meeting</li> </ul>
<b>Liability</b>			
	Risk to third party property or individuals or Councillors Public Liability	L/M	<ul style="list-style-type: none"> <li>• Insurance cover by Aon. Coverage in accordance with their policy.</li> </ul>
	Legal liability as consequence of asset ownership	L/M	<ul style="list-style-type: none"> <li>• Insurance cover.</li> <li>• Regular visual check of bus shelter</li> <li>• Regular visual check of notice board</li> <li>• Regular visual check of playground and annual health and safety inspection</li> </ul>
	Public liability insurance	M	<ul style="list-style-type: none"> <li>• Checked by Internal Auditor</li> </ul>
<b>Employer liability</b>			
	Comply with Employment Law	M	<ul style="list-style-type: none"> <li>• Membership of national and regional bodies</li> <li>• Warwickshire Association of Local Councils (WALC)</li> <li>• National Association of Local Councils (NALC)</li> <li>• Society of Local Council Clerks (SLCC)</li> <li>• Checked by Internal Auditor</li> <li>• Clerk is offered membership of Local Government Pension Scheme</li> </ul>
	Office equipment	M	<ul style="list-style-type: none"> <li>• Clerk to inspect and report any safety concerns. PAT test when necessary.</li> </ul>
	Comply with Inland Revenue requirements	M	<ul style="list-style-type: none"> <li>• Parish Council employs one Clerk/RFO. Regular advice received from HMRC.</li> <li>• PAYE payments made monthly where necessary.</li> <li>• Reported to Council and minuted/recorded</li> <li>• Checked by Internal Auditor</li> </ul>
	Pension Scheme	M	<ul style="list-style-type: none"> <li>• Checked by Internal Auditor</li> <li>• Administered by external payroll supplier</li> </ul>
	Document control	M	<ul style="list-style-type: none"> <li>• Documents stored with Clerk, locked office</li> <li>• Back up through USB of digital records.</li> </ul>

	Safety of Clerk and visitors	M	<ul style="list-style-type: none"> <li>• H&amp;S risk assessments undertaken by RFO</li> <li>• Clerk has Council mobile phone</li> <li>• Cllr or family members to be aware if travelling alone during working time</li> </ul>
Legal Liability			
	Ensuring activities are within legal powers	M	<ul style="list-style-type: none"> <li>• Clerk clarifies legal position of any new proposal.</li> <li>• List of Parish Council powers to be referred to for payments and activities</li> <li>• Legal advice to be sought from WALC</li> <li>• Training to be made available to Clerk and Councillors each year</li> </ul>
	Proper and timely reporting of minutes	L	<ul style="list-style-type: none"> <li>• Council meets monthly and receives and approves minutes of meeting held</li> <li>• Draft minutes made available within two weeks of meeting</li> <li>• Minutes available via web site or through clerk</li> </ul>
	Proper document control	L	<ul style="list-style-type: none"> <li>• Legal documents in Clerks office</li> <li>• Key documents deeds etc copied and kept in more than one place</li> <li>• Data storage to be in line with Data Protection Act Requirements</li> <li>• Historical documents presently held by Clerk – clerk to be provided with relevant training on data protection as and when required</li> </ul>

L = Low risk  
M = medium risk  
H = High risk

Overall assessment M/L

This risk management paper was considered by the council on 20<sup>th</sup> November 2017 and will be reviewed every year or sooner if the risk changes.

Signed .....  .....

Cllr Archie Taylor  
Chair  
Burton Green Parish Council

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Cllr Tracey Grant  
Vice Chair  
Burton Green Parish Council

BURTON GREEN PARISH COUNCIL - ASSET REGISTER									
DESCRIPTION	LOCATION	SUPPLIER	ACQUISITION Date	Cost	YEAR ENDING 31.3.18 VALUE	BASIS	Date	DISPOSAL Reason	
refers to Non schedule									
<b>Buildings including fixtures &amp; fittings</b>									
1 None									
<b>Street furniture</b>									
2 Bus Shelter	Cromwell Lane, Burton Green	Not known	1.4.12*	0	4326	Replacement			
2 Parish Council noticeboard - including £360 installation	Cromwell Lane, Burton Green	Not known	19.10.15	1606	1650	Replacement			
2 200ltr yellow grit bin	Cromwell Lane, Burton Green	Key Manutan	8.1.13	199	199	Replacement			
2 200ltr yellow grit bin	Red Lane, Burton Green	Key Manutan	8.1.13	199	199	Replacement			
<b>Gates &amp; fences</b>									
3 None									
<b>Playground equipment</b>									
4 Set of four swings	Red Lane, Burton Green	Warwick District Council	25/09/2016	3600	5000	Replacement			
4 Slide frame unit				5000	8000	Replacement			
4 Frame				5000	8000	Replacement			
4 Bouncer				1000	2000	Replacement			
4 Picnic table 1				500	500	Replacement			
4 Picnic table 2				500	500	Replacement			
4 Bench 1				500	500	Replacement			
4 Bench 2				500	500	Replacement			
4 Small wooden fencing along boundary				250	250	Replacement			
4 Litter bin				300	300	Replacement			
<b>Office contents</b>									
5 Briefcase	7 Othello Close, Rugby (Clerk)	Filofax	10.10.12	64.80	64.80	Replacement			
5 Toshiba C865 Laptop	7 Othello Close, Rugby (Clerk)	Argos	7.12.12	349.00	500.00	Replacement			
5 Canon PG540 Printer	7 Othello Close, Rugby (Clerk)	Argos	16.1.12	39.99	50.00	Replacement			
5 Software	7 Othello Close, Rugby (Clerk)	Staples	15.1.13	130.00	130.00	Replacement			
5 Filing Cabinet	7 Othello Close, Rugby (Clerk)	Direct Office Supplies	22.1.13	99.00	99.00	Replacement			
<b>Mowers and similar machinery</b>									
6 None									
<b>Sports equipment</b>									
7 None									
<b>Other Property</b>									
8 750ml tin of Hammerite Direct to Rust metal paint smooth to dark green	7 Othello Close, Rugby (Clerk)	Not known	1.4.12	0.00	15.00	Replacement			
<b>TOTAL VALUE</b>					<b>32782.80</b>				
* Ownership transferred from Ashover, Burton Green and Stoneleigh Joint Parish Council									

**Burton Green Parish Council**  
**Financial Regulations**  
Reviewed and Updated 20<sup>th</sup> November 2017

**INDEX**

1.	GENERAL .....	2
2.	ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL).....	5
3.	ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING .....	6
4.	BUDGETARY CONTROL AND AUTHORITY TO SPEND .....	7
5.	BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS .....	8
6.	INSTRUCTIONS FOR THE MAKING OF PAYMENTS .....	9
7.	PAYMENT OF SALARIES .....	12
8.	LOANS AND INVESTMENTS .....	13
9.	INCOME .....	14
10.	ORDERS FOR WORK, GOODS AND SERVICES .....	15
11.	CONTRACTS .....	15
12.	PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS.....	17
13.	STORES AND EQUIPMENT.....	17
14.	ASSETS, PROPERTIES AND ESTATES .....	17
15.	INSURANCE .....	18
16.	RISK MANAGEMENT .....	18
17.	SUSPENSION AND REVISION OF FINANCIAL REGULATIONS .....	19

These Financial Regulations were adopted by the Council at its Meeting held on 16 June 2014.

## 1. GENERAL

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

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

- acts under the policy direction of the council;
  - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
  - determines on behalf of the council its accounting records and accounting control systems;
  - ensures the accounting control systems are observed;
  - maintains the accounting records of the council up to date in accordance with proper practices;
  - assists the council to secure economy, efficiency and effectiveness in the use of its resources; and
  - produces financial management information as required by the council.
- 1.10. The accounting records determined by the RFO shall be sufficient to show and explain the council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the council from time to time comply with the Accounts and Audit Regulations<sup>2</sup>.
- 1.11. The accounting records determined by the RFO shall in particular contain:
- entries from day to day of all sums of money received and expended by the council and the matters to which the income and expenditure or receipts and payments account relate;
  - a record of the assets and liabilities of the council; and
  - wherever relevant, a record of the council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.
- 1.12. The accounting control systems determined by the RFO shall include:
- procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
  - procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
  - identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;

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<sup>2</sup> In England - Accounts and Audit (England) Regulations 2011/817  
In Wales - Accounts and Audit (Wales) Regulations 2005/368

- procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
  - measures to ensure that risk is properly managed.
- 1.13. The council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:
- setting the final budget or the precept (Council Tax Requirement);
  - approving accounting statements;
  - approving an annual governance statement;
  - borrowing;
  - writing off bad debts;
  - declaring eligibility for the General Power of Competence; and
  - addressing recommendations in any report from the internal or external auditors,
- shall be a matter for the full council only.

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

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

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

- acts under the policy direction of the council;
  - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
  - determines on behalf of the council its accounting records and accounting control systems;
  - ensures the accounting control systems are observed;
  - maintains the accounting records of the council up to date in accordance with proper practices;
  - assists the council to secure economy, efficiency and effectiveness in the use of its resources; and
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  - identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;

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<sup>2</sup> In England - Accounts and Audit (England) Regulations 2011/817  
In Wales - Accounts and Audit (Wales) Regulations 2005/368

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

- 2.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate Guidance and proper practices.
- 2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman [or a cheque signatory] shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the council.
- 2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit Regulations.
- 2.4. The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary for that purpose.
- 2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.
- 2.6. The internal auditor shall:
  - be competent and independent of the financial operations of the council;
  - report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
  - to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
  - have no involvement in the financial decision making, management or control of the council.
- 2.7. Internal or external auditors may not under any circumstances:
  - perform any operational duties for the council;

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

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

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

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

- 4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:
- the council for all items over £500;
  - the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £50.

Such authority is to be evidenced by a Minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman.

Contracts may not be disaggregated to avoid controls imposed by these regulations.

- 4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').
- 4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.
- 4.4. The salary budgets are to be reviewed at least annually in October for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of Council or relevant committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.
- 4.5. In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £500. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.
- 4.6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.
- 4.7. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.
- 4.8. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show

explanations of material variances. For this purpose "material" shall be in excess of £100 or 15% of the budget.

- 4.9. Changes in earmarked reserves shall be approved by council as part of the budgetary control process.

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

- 5.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency. The council shall seek credit references in respect of members or employees who act as signatories.
- 5.2. The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to council. The council shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the council. The approved schedule shall be ruled off and initialled by the Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.
- 5.3. All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the council.
- 5.4. The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available council Meeting and give details of such to councillors in advance where possible.
- 5.5. The Clerk and RFO shall have delegated authority to authorise the payment of items only in the following circumstances:
- a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council;
  - b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of council; or

- c) fund transfers within the councils banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council.
- 5.6. For each financial year the Clerk and RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively, Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of council.
- 5.7. A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.
- 5.8. In respect of grants a duly authorised committee shall approve expenditure within any limits set by council and in accordance with any Policy statement approved by council. Any Revenue or Capital Grant in excess of £50 shall before payment, be subject to ratification by resolution of the council.
- 5.9. Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.
- 5.10. The council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.
- 5.11. Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by a Member.

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

- 6.1. The council will make safe and efficient arrangements for the making of its payments.
- 6.2. Following authorisation under Financial Regulation 5 above, the council, a duly delegated committee or, if so delegated, the Clerk or RFO shall give instruction that a payment shall be made.
- 6.3. All payments shall be effected by cheque or other instructions to the council's bankers, or otherwise, in accordance with a resolution of Council.
- 6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council or committee shall be signed by two members of council in accordance with a resolution instructing that payment. If a member who is also a bank signatory has declared a disclosable pecuniary interest, or has any other interest, in the matter in respect of which the payment is being made, that Councillor

- shall be required to consider Standing Orders, and thereby determine whether it is appropriate and / or permissible to be a signatory to the transaction in question.
- 6.5. To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.
  - 6.6. Cheques or orders for payment shall not normally be presented for signature other than at a council or committee meeting (including immediately before or after such a meeting). Any signatures obtained away from such meetings shall be reported to the council [or Finance Committee] at the next convenient meeting.
  - 6.7. If thought appropriate by the council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable Direct Debit provided that the instructions are signed by two members and any payments are reported to council as made. The approval of the use of a variable Direct Debit shall be renewed by resolution of the council at least every two years.
  - 6.8. If thought appropriate by the council, payment for certain items (principally Salaries) may be made by Banker's Standing Order provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to council as made. The approval of the use of a Banker's Standing Order shall be renewed by resolution of the council at least every two years.
  - 6.9. If thought appropriate by the council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories are retained and any payments are reported to council as made. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
  - 6.10. If thought appropriate by the council payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment.
  - 6.11. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the council's records on that computer, a note shall be made of the PIN and Passwords and shall be handed to and retained by the Chairman of Council in a sealed dated envelope. This envelope may not be opened other than in the presence of two other councillors. After the envelope has been opened, in any circumstances, the PIN and / or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the council. This will not be required for a member's personal computer used only for remote authorisation of bank payments.
  - 6.12. No employee or councillor shall disclose any PIN or password, relevant to the working of the council or its bank accounts, to any person not authorised in writing by the council or a duly delegated committee.

- 6.13. Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.
- 6.14. The council, and any members using computers for the council's financial business, shall ensure that anti-virus, anti-spyware and firewall, software with automatic updates, together with a high level of security, is used.
- 6.15. Where internet banking arrangements are made with any bank, the Clerk [RFO] shall be appointed as the Service Administrator. The Bank Mandate approved by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.
- 6.16. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.
- 6.17. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by the Clerk and the Chair or Vice Chair or substitute. A programme of regular checks of standing data with suppliers will be followed.
- 6.18. Any Debit Card issued for use will be specifically restricted to the Clerk [and the RFO] and will also be restricted to a single transaction maximum value of £500 unless authorised by council or finance committee in writing before any order is placed.
- 6.19. 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.
- 6.20. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk [and RFO] and shall be subject to automatic payment in full at each month-end. Personal credit or debit cards of members or staff shall not be used under any circumstances.
- 6.21. The council will not maintain any form of petty cash float. All cash received must be banked intact. Any payments made in cash by the Clerk or RFO (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.

## **7. PAYMENT OF SALARIES**

- 7.1. As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by council, or duly delegated committee.
- 7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available council meeting, as set out in these regulations above.
- 7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the council.
- 7.4. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.
- 7.5. An effective system of personal performance management should be maintained for the senior officers.
- 7.6. Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall only be authorised by council.
- 7.7. Before employing interim staff the council must consider a full business case.

## **8. LOANS AND INVESTMENTS**

- 8.1. All borrowings shall be effected in the name of the council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for Borrowing Approval, and subsequent arrangements for the Loan shall only be approved by full council.
- 8.2. Any financial arrangement which does not require formal Borrowing Approval from the Secretary of State/Welsh Assembly Government (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full council. In each case a report in writing shall be provided to council in respect of value for money for the proposed transaction.
- 8.3. The council will arrange with the council's Banks and Investment providers for the sending of a copy of each statement of account to the Chairman of the council at the same time as one is issued to the Clerk or RFO.
- 8.4. All loans and investments shall be negotiated in the name of the Council and shall be for a set period in accordance with council policy.
- 8.5. The council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 8.6. All investments of money under the control of the council shall be in the name of the council.
- 8.7. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 8.8. Payments in respect of short term or long term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

## 9. INCOME

- 9.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the council.
- 9.3. The council will review all fees and charges at least annually, following a report of the Clerk.
- 9.4. Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year.
- 9.5. All sums received on behalf of the council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the RFO considers necessary.
- 9.6. The origin of each receipt shall be entered on the paying-in slip.
- 9.7. Personal cheques shall not be cashed out of money held on behalf of the council.
- 9.8. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.
- 9.9. Where any significant sums of cash are regularly received by the council, the RFO shall take such steps as are agreed by the council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.
- 9.10. Any income arising which is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting (see also Regulation 16 below)].

## 10. ORDERS FOR WORK, GOODS AND SERVICES

- 10.1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.
- 10.2. Order books shall be controlled by the RFO.
- 10.3. All members and Officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any *de minimis* provisions in Regulation 11 (I) below.
- 10.4. A member may not issue an official order or make any contract on behalf of the council.
- 10.5. The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the Minutes can record the power being used.

## 11. CONTRACTS

- 11.1. Procedures as to contracts are laid down as follows:
  - a. Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
    - i. for the supply of gas, electricity, water, sewerage and telephone services;
    - ii. for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;
    - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
    - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the Council;
    - v. for additional audit work of the external Auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of council); and
    - vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
  - b. Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts

Regulations 2015 ("the Regulations") which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations.

- c. The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time).
- d. Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.
- e. 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.
- f. If less than three tenders are received for contracts above £60,000 or if all the tenders are identical the council may make such arrangements as it thinks fit for procuring the goods or materials or executing the works.
- g. Any invitation to tender issued under this regulation shall be subject to the Council's Standing Orders and shall refer to the terms of the Bribery Act 2010.
- h. When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below [£3,000] and above [£100] the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.
- i. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- j. Should it occur that the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision making process was being undertaken.
- k. The European Union Procurement Directive shall apply and the terms of the Public Contracts Regulations 2006 and the Utilities Contracts Regulations 2006 including thresholds shall be followed.

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

- 12.1. Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).
- 12.2. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the council.
- 12.3. Any variation to a contract or addition to or omission from a contract must be approved by the council and Clerk to the contractor in writing, the council being informed where the final cost is likely to exceed the financial provision.

## **13. STORES AND EQUIPMENT**

- 13.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.
- 13.2. Delivery Notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.
- 13.3. Stocks shall be kept at the minimum levels consistent with operational requirements.
- 13.4. The RFO shall be responsible for periodic checks of stocks and stores at least annually.

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

- 14.1. The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the council. The RFO shall ensure a record is maintained of all properties held by the council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.
- 14.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £250.
- 14.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law, In each case a Report in writing shall be provided to council in respect of valuation

and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

- 14.4. No real property (interests in land) shall be purchased or acquired without the authority of the full council. In each case a Report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.5. Subject only to the limit set in Reg. 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full council. In each case a Report in writing shall be provided to council with a full business case.
- 14.6. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

## **15. INSURANCE**

- 15.1. Following the annual risk assessment (per Financial Regulation 17), the RFO shall effect all insurances and negotiate all claims on the council's insurers.
- 15.2. The RFO shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.
- 15.3. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to council at the next available meeting.
- 15.4. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the council, or duly delegated committee.

## **16. RISK MANAGEMENT**

- 16.1. The council is responsible for putting in place arrangements for the management of risk. The Clerk shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.
- 16.2. When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

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

- 17.1. It shall be the duty of the council to review the Financial Regulations of the council from time to time. The Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these financial regulations.
- 17.2. The council may, by resolution of the council duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of council.

\* \* \*

BURTON GREEN PARISH COUNCIL RECONCILIATION

Receipts and payments reconciliation as at 31.12.17

Balance brought forward		64546.72
plus receipts		13.10
minus payments		4067.45
Total		60492.37
Bank reconciliation		
Lloyds Business Bank Account - 43619360		30045.40
Lloyds Treasurer Account - 43618960		32981.97
Cash		<u>0.00</u>
Total		63027.37

less unrepresented cheques	£2,500.00	
	£35.00	
	<b>2,535.00</b>	
		<b>60492.37</b>

**BURTON GREEN PARISH COUNCIL BUDGET ANALYSIS 2017-18**

	FY14/15 Actual to 31.3.15	FY15/16 Actual to 31/03/16	FY16/17 Actual to 31/03/17	FY17/18 BUDGET	FY17/18 Actual to 30/06/17	FY17/18 Actual to 30/09/17	FY17/18 Actual to 31/12/17	FY17/18 Actual to 31/03/18	FY17/18 Actual to 31/03/2018
<b>£ PAYMENTS</b>									
Advertising	259.68	-	-	-	-	-	-	-	-
Audit expenses	180.00	300.00	160.00	200.00	-	70.00	100.00	-	-
Capital (equipment purchase)	-	1,605.60	-	2,200.00	-	-	-	-	-
Clerks salary	3,743.68	4,021.77	2,642.83	2,697.00	706.53	887.26	526.81	-	-
Clerk tax dedts to HMRC	260.60	845.85	1,847.88	1,798.00	470.40	592.00	351.20	-	-
Clerks superannuation (emp conts)	644.26	-	2,643.53	2,658.00	352.46	442.99	262.94	-	-
Clerk - office allow and internet	169.00	247.00	272.00	350.00	67.00	67.00	46.00	-	-
Election fees	-	450.00	-	-	-	-	-	-	-
Grants (s137)	389.25	679.40	999.40	1,000.00	655.00	1,250.00	2,500.00	-	-
Hire of rooms for meetings	306.00	115.50	165.00	300.00	60.50	107.25	-	-	-
HS2	20.00	4,626.00	20.00	-	-	-	-	-	-
Insurance	315.15	317.12	327.59	350.00	329.09	-	-	-	-
Legal/professional fees	105.00	35.00	-	-	-	-	-	-	-
Neighbourhood Plan	894.00	-	-	3,000.00	-	90.00	32.50	-	-
Office costs	266.28	341.66	288.38	500.00	7.50	29.26	30.72	-	-
Payroll	-	84.00	70.00	70.00	80.00	-	-	-	-
Play Area - Red Lane	-	-	1,751.00	800.00	350.00	30.00	-	-	-
Postage/Telephone	-	-	-	20.00	-	-	-	-	-
Publications	-	12.00	-	50.00	-	45.00	-	-	-
Subscriptions	300.00	356.00	323.00	350.00	307.86	-	-	-	-
Training	337.00	1,395.79	363.22	1,250.00	250.00	-	-	-	-
Travel expenses (Cllrs)	186.90	245.13	175.72	250.00	-	-	-	-	-
Travel expenses (Clerk)	176.20	672.30	522.45	500.00	128.25	133.65	100.80	-	-
Unforseen exp/misc	133.65	25.10	50.43	-	200.00	-	-	-	-
VAT	106.49	-	248.87	100.00	89.19	23.19	35.67	-	-
Website	48.80	35.86	434.79	200.00	355.93	15.93	80.81	-	-
<b>Total</b>	8,841.94	16,411.08	13,306.09	18,643.00	4,409.71	3,783.53	4,067.45	-	-
<b>£ RECEIPTS</b>									
Bank interest	3.94	15.03	15.02	15.00	3.79	3.87	3.75	-	-
Precept	30,000	22,899	18,788.00	18,451.00	9,225.50	9,225.50	-	-	-
Council Tax grant	-	517.00	642.00	-	259.00	259.00	-	-	-
VAT refund	198.84	136.99	-	-	-	1,386.70	-	-	-
Neighbourhood Plan grant	-	-	-	-	-	-	-	-	-
Other	441.31	164.27	51.00	177.00	60.00	-	9.35	-	-
<b>Total</b>	30,644.09	23,732.29	19,496.02	21,595.00	9,548.29	10,875.07	13.10	-	-