CHEPPING WYCOMBE PARISH COUNCIL
Finance and General Purposes Committee

Meeting to be held on Thursday, 24 March 2016 commencing at **7.30pm**
in the Council Chamber, Cock Lane, Tylers Green, High Wycombe, Bucks HP10 8DS

The meeting is open to members of the public and press

Committee Members: Cllr I Forbes **Chairman**, Cllr J Gurney **Vice-chairman**, Cllr C Dodds, Cllr L Willis, Cllr J Herschel, Cllr C Leonard, Cllr M Wilkes, Cllr H Darch, Cllr J Johnson, Cllr K Wood (ex-officio)

Members of the committee are summoned to consider the following business:

AGENDA

1. **Apologies for absence**
2. **Declarations of members' interests in agenda items**
3. **Staff Matters**
   - 3.1 Staff absence report
   - 3.2 Staff Panel Recommendations
4. **Policies & Procedures**
   - 4.1 Financial Regulations Revision
   - 4.2 Standing Orders/Delegated Powers
   - 4.3 Committees' Terms of Reference
   - 4.4 Insurance
   - 4.5 Council's membership of other bodies
   - 4.6 Complaints Procedure
   - 4.7 Freedom of Information and Data Protection
   - 4.8 Publicity Policy
   - 4.9 Fixed Assets
   - 4.10 Fees & Charges
   - 4.11 Meeting Date changes
5. **Health & Safety**
6. **Legal**
   - 6.1 Green Dragon Mast
   - 6.2 Byelaws
7. **Neighbourhood Action Group Feedback/MVAS Update**
8. **Grants/Community Infrastructure Levy**
9. **Risk Register**
10. **Budget 2016/17**
11. **Committee Finances**
12. **Council Income and Expenditure**
13. **Earmarked Reserves**
14. **Questions from council members and the public**
    - 14.1 Question received from Cllr J Herschel on Totteridge Common
15. **Accounts for Payment**
    - 15.1 Pending Transaction Form

W Thompson

Wendy Thompson
Clerk to the Council
17 March 2016

AGENDA ITEM 3

Staff Matters

3.1 Staff Absence Report

Members are asked to RECEIVE a report on the sickness absence of staff since the last committee meeting in January.

3.2 Staff Panel Recommendations

Members are asked to APPROVE the attached notes from the Staff Panel held on 16 March 2016 and recommend them for approval at full Council. **APPENDIX A**

Members are asked to REVIEW and, if so minded, APPROVE the attached draft job description format. As the document is in a draft state members are asked to make comment and suggest any amendments. **APPENDIX B**

AGENDA ITEM 4

Policies and Procedures

Members are reminded that all of the following items will come up for approval and review at the Annual Council meeting in May.

4.1 Financial Regulations

The attached draft document has been brought to committee in light of a revised version of the NALC Model Financial Regulations issued in January 2016. Changes are highlighted in yellow and will supersede the blue highlighted paragraphs if accepted.

Members are asked to REVIEW the attached draft Financial Regulations **APPENDIX C**, with a view to recommending for adoption at the next full council meeting.

4.2 Standing Order/Delegated Powers

Members are asked to REVIEW the council's Standing Orders with a view to recommending for adoption at the next full council meeting. No changes are proposed to the document last adopted on 16 April 2015. **Document on www.cwpc.org.uk Useful Links**

4.3 Committees' Terms of Reference

Members are asked to REVIEW the committees' terms of reference last adopted on 16 April 2015 suggesting amendments, if any, for recommendation for adoption at the next full council meeting. **Documents on www.cwpc.org.uk Committees**

4.4 Insurance

Members are asked to NOTE that insurance renewal will take place on 1 August 2016. Members are asked to APPROVE the continuation of the current arrangements for a further year.

4.5 Council's membership of other bodies

Members are asked to CONSIDER whether to continue with support and/or subscriptions of other external bodies as follows:

Organisation	**£**
BALC/NALC Membership	1,936.00
Chiltern Society	25.00 paid for 2016/17
Chilterns Conservation Board	50.00
M40 Chiltern Environmental Group	200.00
WDALC	20.00
Fields in Trust	25.00
Bucks Playing Field	20.00

4.6 Complaints Procedure

Members are asked to REVIEW the Complaints Procedure with a view to recommending for adoption at the next full council meeting. No changes are proposed to the document last adopted on 16 April 2015. **Document on www.cwpc.org.uk Useful Links**

4.7 Freedom of Information Policy and Data Protection Policy

Members are asked to REVIEW the Freedom of Information Policy and the Data Protection Policy with a view to recommending for adoption at the next full council meeting. No changes are proposed to the documents last adopted in 16 April 2015. **Document on www.cwpc.org.uk Useful Links**

4.8 Publicity Policy

Members are asked to REVIEW Publicity Policy with a view to recommending for adoption at the next full council meeting. No changes are proposed to the document last adopted on 16 April 2015. **Document on www.cwpc.org.uk Useful Links**

4.9 Fixed Assets

Members are asked to NOTE the Fixed Assets as at 31.3.16 with a projected value, **APPENDIX D**, advice from the external auditor, Mazars, for the accounting of fixed assets is that they should be given as the purchase cost and their value should stay constant until disposal. Where the insurance value has been used as a proxy cost, it should not be adjusted for any subsequent inflation increases. The accounting concept of depreciation is also not applicable and asset values should not be written down until they are disposed of. Land is not included in this valuation. No use is made of the list other than it is a requirement of the external audit.

4.10 Fees and Charges

Members are asked to CONSIDER a request from a resident to review the fee for accessing King's Wood, this currently stands at £265.00 with a deposit of £175.00.

The access fee is for placing a skip on our land for a period of up to six weeks. This particular request for access involves a chipper gaining access through a locked gate, which needs to be opened and closed, and then along a path for approximately 500m to the rear of a property.

4.11 Meetings Date Changes

Members are asked to CONSIDER and, if so minded, APPROVE the following two date changes;

Amenity Land Site Visit from Thursday, 7 July to Thursday 30 June – the chairman of the committee would not be able to attend the original date. There was committee agreement to the move of date at the last Amenity Land meeting held on 9 February 2016.

Full Council from Thursday, 23 June to Tuesday, 28 June the EU Referendum will be taking place on the 23 June.

AGENDA ITEM 5

Health & Safety

Members are asked to NOTE that an incident has been reported as happening on Monday 14 March, however this report was received via telephone 48 hours later. There is currently no paperwork.

AGENDA ITEM 6

Legal

6.1 Green Dragon Mast

Members are asked to NOTE that the ongoing issue of unpaid monies is still ongoing. However, since the last meeting a further £1,525.11 has been forthcoming, so amount received within this financial year totals £7,999.00

Members are also asked to NOTE that we have also received a request for Arqiva to take over the lease from the current tenants T-Mobile and 3G. **APPENDIX E.** Members will be interested to NOTE the rent quoted on the document, the Clerk has advised Arqiva that unless the council is assured that the full rental will be received further negotiations on changing the lease over will be required.

6.2 Byelaws

Members are asked to NOTE that provisional approval has been received and we are currently advertising the byelaws on the website, in the noticeboards and in the Bucks Free Press.

AGENDA ITEM 7

Neighbourhood Action Group Feedback/MVAS Update

Members are asked to RECEIVE a short update from one of the committee's NAG representatives on issues affecting the council.

Members are also asked to RECEIVE and update on the MVAS Project.

AGENDA ITEM 8

Grants

Members are asked to NOTE that there is currently £1,000 unspent in the grant budget.

Community Infrastructure Levy (CIL)

Members are asked to NOTE the guidance from Wycombe District Council on how the CIL funding must be spent as follows;

The Regulations state that this proportion of funds must be used to support the development of the local area by funding;
a) the provision, improvement, replacement, operation or maintenance of infrastructure; or
b) anything else that is concerned with addressing the demands that development places on an area.

Members are also asked to NOTE the current total for CIL received is £17,499.59 and that £7,368.97 of that total has already been approved to be used for play area refurbishment.

Members are asked to CONSIDER how to use the remaining £10,130.62.

AGENDA ITEM 9

Risk Register

Members are asked to REVIEW the attached **APPENDIX F** highlighting some possible risks relating to the Footway Lighting project.

AGENDA ITEM 10

Budget 2016/17

Members are asked to RECEIVE the budgets for 2016/17 and make a recommendation for APPROVAL to the next full Council meeting on 14 April 2016. **APPENDIX G**

AGENDA ITEM 11

Committee Finances

Members are asked to NOTE the current committee income and expenditure (month 11). **APPENDIX H**

AGENDA ITEM 12

Council Income and Expenditure

Members are asked to NOTE the consolidated report for all the council's committees (month 11) **APPENDIX I**

AGENDA ITEM 13

Earmarked Reserves

Members are asked to NOTE the attached Earmarked Reserves Report (month 11). **APPENDIX J** Members are asked to RECOMMEND for approval the transfer of three sums of £30,000 into each play equipment budget as both the opening financial position and the likely year end position make this possible.

Members are asked to NOTE that dependent on yearend outturn funds will be transferred as planned into the Earmarked Reserves. If any projects have not been completed by the financial yearend an EMR will be created to hold the monies, any other surplus will be swept into the General Reserve.

AGENDA ITEM 14

Questions from council members and the public

A maximum of fifteen minutes will be given to members of the public, who may make representations, ask and answer questions and/or give evidence in respect of any item of business included in the agenda. If the chairman of the meeting agrees, representations and questions may be taken at the beginning of the meeting. Members of the public wishing to speak at the beginning of the meeting should inform the Clerk of this request as soon as possible.

14.1 Totteridge Common

Members are asked to RECEIVE a series of questions from Cllr Herschel relating to the site at Totteridge Common. **APPENDIX K**

AGENDA ITEM 15

Accounts for Payment

Accounts for payment are to be circulated at the meeting for consideration by councillors.

15.1 Pending Transaction Form

As an action from the In-house Audit, requiring acknowledgement of purchase orders, members are asked to APPROVE the new layout of the pending transaction form.

Date and Time of Next Meeting: Tuesday, 16 June 2015 at 7.30pm

APPENDIX A

CWPC Staff Panel 16th March 2016

Present

K Wood	**J White**
I Forbes	**H Darch**
L Willis	**W Thompson**

1) **Job Description & Person Specification**

   a) Agreed format of form
   b) Agreed to roll it out to those reporting to the Clerk initially
   c) Use for six monthly performance reviews in due course
   d) Content is not fixed; can be adjusted to take account of changing priorities and circumstances
   e) Thanked Haydn for his hard work and his offer to develop similar forms for all staff

2) **Staff Structure in Office**

   a) Agreed to maintain current arrangements (with Chris & Suzanne doing 3 days each)
   b) Agreed to reduce Contingency item to allow for another 12 months at this level
   c) To review after six months; the new job description forms will be useful input

3) **Timesheets**

   a) Agreed not to have them
   b) Agreed to table a report to each Full Council of work schedules for Warden and grounds team together with progress against the plan and issues for the Warden's area
   c) Agreed to have CWPC hi-vis jackets for staff
   d) To have a daily/weekly Whereabouts Board to give office staff better visibility of the location of outside staff – will help the Clerk exercise her 'duty of care'

4) **Clerk's Workload and Priorities**

   a) All needed to assist the Chairman with the setting of project priorities and a listing to be developed by the Clerk. This will include projects and decisions for actions taken at meetings as a rolling programme and may be brought to Full Council to decide member's priorities. This will facilitate better project planning, resource allocation and decisions about relative importance and timescales for projects.
   b) Initial Priorities to be

      i. Footway Lighting
      ii. Signage
      iii. Play Equipment Improvements

I Forbes 16/03/2016

APPENDIX B

CHEPPING WYCOMBE PARISH COUNCIL, JOB DESCRIPTION

JOB TITLE: Clerk; **REPORTS TO:** The CWPC Chairman **DIRECT REPORTS:** Two office staff, cleaner & Warden **DATE:** February 2016

JOB PURPOSE: *To ensure that the Council's lawful instructions, standing orders, policies & procedures are properly executed, & to ensure that all staff work safely & in accordance with the requirements of their job descriptions.*

Accountable for	Key Tasks	Performance Standard
1. *Ensuring that the Council makes legal decisions & follows statutory regulations*	• *Keeping up to date with changes to laws & statutory regulations affecting the Council's operations* • *Advising the Council of such changes & recommending any consequential changes to Council policies, procedures & systems*	• *Council policies, standing orders, procedures & systems always comply with the laws & statutory regulations affecting the Council's operations* • *All Council policies etc kept up to date on the CWPC website*
2. *Managing the Council budget, financial systems, expenditure & reporting as the RFO*	• *Prepare draft budgets for sub-committees & Council* • *Maintain agreed budgets by posting expenditure & income* • *Prepare purchase orders for all expense exceeding £500* • *Prepare, issue & pursue payment of invoices for Council provided services* • *Ensure goods & services received comply with purchase orders* • *Maintain VAT records per HMRC requirements* • *Prepare summary of cheques for signature & subsequent issue; (and DD's for payment) and report income (>£500)* • *Monitor & reconcile the Council's bank accounts* • *Prepare the monthly payroll & reconcile with bank accounts & recipients* • *Prepare for & assist external & internal audits* • *Manage investments within the Council's policy*	• *Drafts prepared for each committee for the Autumn meetings* • *Up to date budget statements are available for each meeting* • *All purchase orders are approved by the Clerk* • *All invoices are prepared and tendered within 5 days of the due date* • *Goods received notes are cross checked against purchase orders and invoices upon receipt* • *Vat records are updated by the end of each month* • *Summary is included for Council meeting , with cheques for signature by approved signatories* • *Payroll is prepared by the due date* • *All records and information required is up to date and available*
3. *Providing the required support for all the Council's meetings*	• *Ensuring an agreed agenda & necessary papers for every meeting are prepared* • *Attending & taking minutes at meetings* • *Executing necessary follow up action for each meeting*	• *Agendas to be published on CWPC website & to councillors 4 clear working days before meeting date* • *Minutes drafted & agreed with the Chair & published to councillors within 7 working days of the meeting* • *Approved minutes posted to the CWPC website within 7 working days of approval by full Council*
4. *Managing direct reports in line with the Council's policies for staff management, equal opportunities, & health & safety*	• *Ensure staff are clear on their roles & the standards expected, & have the necessary resources to perform* • *Ensure staff perform their roles safely & to the standards expected* • *Provide feedback on performance, & provide appropriate development where required* • *Manage performance reviews, discipline, termination & recruitment in line with Council procedures as necessary*	• *All council staff have a current job description including performance standards* • *All council staff have required safety training* • *All accidents and near misses are recorded & reported to F&GP* • *All council staff have a performance review meeting with their manager twice p.a.* • *Poor and unsatisfactory performance is reported to the staff panel, & dealt with in accordance with procedures*

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CHEPPING WYCOMBE PARISH COUNCIL, JOB DESCRIPTION

JOB TITLE: Clerk; **REPORTS TO:** The CWPC Chairman **DIRECT REPORTS:** Two office staff, cleaner & Warden **DATE:** February 2016

5. *Managing all correspondence, consultation, & contact on behalf of the Council (with Members, the public and outside bodies) and Managing all PR issues including the Newsletter*	• *Monitor all incoming post telephone & email* • *Prepare & issue replies* • *Respond to public face to face or telephone enquiries* • *Distribute planning advisory & application notices to councillors & ensure responses are forwarded to relevant authorities* • *Act as editor for the Newsletter*	• *Replies to post & email are provided within 2 working days* • *Personal callers are greeted & dealt with during office hours when office is manned* • *Notices are circulated within 1 working day of receipt* • *Responses are forwarded within before the due date* • *Newsletter published on time twice a year*
6. *Maintaining the Council's records, asset register, & risk register*	• *Maintain appropriate hard copy & electronic filing systems for all Council's activities* • *Maintain an asset register of Council equipment and property* • *Ensure appropriate insurance is in place to protect assets & operations as required & approved by Council* • *Maintain a risk register for the Council's activities*	• *Hard copy records are maintained securely, and archived every year* • *Electronic records are backed up at the end of each working day* • *The asset register is revised within 7 working days of any* • *Insurance cover is current for all required assets & operations* • *The risk register is reviewed by at each F&GP meeting*
7. *Managing projects (where the PM) or assisting with other projects*	• *Recommend system & process improvements/projects which will benefit the Council's operations* • *Prepare & maintain project plans* • *Execute required action to progress plans* • *Monitor & report progress to Council*	• *A project plan is prepared for all approved projects* • *Progress on project plans is reviewed at appropriate committee meetings*

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APPENDIX C

CHEPPING WYCOMBE PARISH COUNCIL

FINANCIAL REGULATIONS [ENGLAND]

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These Financial Regulations were adopted by the Council at its Meeting held on 16 April 2015

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[1] 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. A breach of these Regulations by an employee is gross misconduct.

Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.

1.7. Members of Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of councillor into disrepute.

1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council. The Clerk has been appointed as RFO for this council and these regulations will apply accordingly.

1.9. 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 accounting control systems;
- ensures the accounting control systems are observed;

[1] Model standing orders for councils are available in Local Councils Explained © 2013 National Association of Local Councils

- 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[2].

1.11. The accounting records determined by the RFO shall in particular contain:

- entries from day to day of all sums of money received and expended by the council and the matters to which the income and expenditure or receipts and payments account relate;
- a record of the assets and liabilities of the council; and
- wherever relevant, a record of the council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.

1.12. The accounting control systems determined by the RFO shall include:

- procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
- procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
- identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
- procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
- measures to ensure that risk is properly managed.

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

- setting the final budget or the precept (council tax requirement);
- approving accounting statements;
- approving an annual governance statement;
- borrowing;
- writing off bad debts;

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[2] Accounts and Audit (England) Regulations 2011/817

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

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

In these financial regulations the term 'proper practice' or 'proper practices' shall refer to guidance issued in *Governance and Accountability for Local Councils - a Practitioners' Guide (England)* issued by the Joint Practitioners Advisory Group (JPAG).

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 Finance & General Purposes Committee.

2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit Regulations.

2.4. The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary for that purpose.

2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.

2.6. The internal auditor shall:

- be competent and independent of the financial operations of the council;

- report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
- to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
- have no involvement in the financial decision making, management or control of the council.

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

- perform any operational duties for the council;
- initiate or approve accounting transactions; or
- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.

2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.

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

2.11. The Finance & General Purposes Committee are required to appoint two of their members to become in-house auditors of the council. They are required to satisfy themselves, at any reasonable time, but at least twice in a financial year, that the financial affairs and systems of overview of the council are in order and comply with all relevant regulations and statues affecting the council. They will report directly to the committee.

3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING

3.1. Standing committees shall review its three year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the council not later than the end of December each year including any proposals for revising the forecast.

3.2. The RFO must each year 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 committees 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 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 *£10,000*
- a duly delegated committee of the council for items over *£1,000 and up to £10,000;* or
- the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below *£1,000.*

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, *unless placed in an earmarked reserve by resolution of the council.*

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 £1,000.* The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.

4.6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.

4.7. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.

4.8. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose "material" shall be in excess of *£1,000* 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 [or finance committee]. The council / committee shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the council [or finance committee]. The approved schedule shall be ruled off and initialled by the Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.

5.3. All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the council.

5.4. The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available council meeting.

5.5. The 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 committee or 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 finance committee]; or

c) fund transfers within the councils banking arrangements up to the sum of *£20,000*, provided that a list of such payments shall be submitted to the next appropriate meeting of council.

5.6. For each financial year the 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 the Financial & General Purposes committee, 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 £5,000 shall before payment, be subject to ratification by resolution of the council.

5.9. Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.

5.10. *The Finance & General Purposes committee* 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 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.

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 [one] two member[s] of council [,and countersigned by the Clerk,] in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question.

6.5. To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.

6.6. Cheques or orders for payment shall not normally be presented for signature other than at a council or committee meeting (including immediately before or after such a meeting). Any signatures obtained away from such meetings shall be reported to the council at the next convenient meeting.

6.7. If thought appropriate by the council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable direct debit provided that the instructions are signed by two members and any payments are reported to council as made. The approval of the use of a variable direct debit shall be renewed by resolution of the council at least every two years.

6.8. If thought appropriate by the council, payment for certain items (principally salaries) may be made by banker's standing order provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to council as made. The approval of the use of a banker's standing order shall be renewed by resolution of the council at least every two years.

6.9. If thought appropriate by the council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories are retained and any payments are reported to council as made. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.

6.10. If thought appropriate by the council payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment.

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

6.12. No employee or councillor shall disclose any PIN or password, relevant to the working of the council or its bank accounts, to any person not authorised in writing by the council or a duly delegated committee.

6.13. Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.

6.14. The council, and any members using computers for the council's financial business, shall ensure that anti-virus, anti-spyware and firewall, software with automatic updates, together with a high level of security, is used.

6.15. Where internet banking arrangements are made with any bank, the Clerk [RFO] shall be appointed as the Service Administrator. The bank mandate approved by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.

6.16. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.

6.17. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by the Clerk and a member. A programme of regular checks of standing data with suppliers will be followed.

6.18. Any Debit Card issued for use will be specifically restricted to the Clerk 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 Finance & General Purposes Committee. 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 *unless authorised by the council* 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 RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement.

a) The RFO shall maintain a petty cash float of £250 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.

b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.

c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to council under 5.2 above.

7. PAYMENT OF SALARIES

7.1. As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by council, or duly delegated committee.

7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available council meeting, as set out in these regulations above.

7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the council.

7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:

a) by any councillor who can demonstrate a need to know;

b) by the internal auditor;

c) by the external auditor; or

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

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

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

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

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

7.9. All claims for payment of travelling and other expenses to staff or members shall be submitted to the RFO on the prescribed form and after consideration by the RFO added to the schedule of payments.

7.10. All such claims relating to any financial year must be submitted within one month of the end of that year.

7.11. Authorisation of the above payment shall be taken to mean that the RFO is satisfied that the journeys and other allowances have been authorised, that the expenses were properly and necessarily incurred. And that the allowances are properly payable by the council.

8. LOANS AND INVESTMENTS

8.1. All borrowings shall be effected in the name of the council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for borrowing approval, and subsequent arrangements for the loan shall only be approved by full council.

8.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full council. In each case a report in writing shall be provided to council in respect of value for money for the proposed transaction.

8.3. The council will arrange with the council's banks 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.

10. ORDERS FOR WORK, GOODS AND SERVICES

10.1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.

10.2. Order books shall be controlled by the RFO.

10.3. All members and officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any *de minimis* provisions in Regulation 11.1 below.

In the event that three or more quotations have not been received then the RFO may proceed to issue an official order provided that there is a written reason for selecting the lowest of two or the single quote and for orders of :

- *£500 and up to £2,000 the approval of the F&GP chair (or vice chair) is given*
- *£2000 and up to £5,000 the approval of both the F&GP chair and the chair of the Council is given (or their respective vice chairs)*
- *Above £5,000 the matter needs to be approved by Council*

10.4. Where the lowest quote is not recommended for approval then Council approval is needed.

10.5. A member may not issue an official order or make any contract on behalf of the council.

10.6. 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 it is intended to enter into a contract exceeding £60,000 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 shall invite tenders from at least three firms to be taken from the appropriate approved list.

c. When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the council.

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[2] .

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)[3].

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 Standing Order 18df and shall refer to the terms of the Bribery Act 2010.

h. When it is to enter into a contract of less than £60,000 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.

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.

[2] The Regulations require councils to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts
[3] Thresholds currently applicable are:

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

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 identify all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.

15.3. The RFO shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.

15.4. 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.

15.5. 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.

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.

16.3. 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 by the council.

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.

APPENDIX D

CHEPPING WYCOMBE PARISH COUNCIL								
FIXED ASSETS HELD on 31.3.16								
	31/03/2016	31/03/2015	31/03/2014	31/03/2013	31/03/2012	31/03/2011	31/03/2010	31/03/2009
Freehold Land & Buildings	£	£	£	£	£	£	£	£
Office, Depot & Warden's House	664,826	664,826	664,826	658,367	648,900	630,000	630,000	630,000
Green Dragon Pavilion	276,427	276,427	276,427	276,427	271,007	250,585	243,286	236,200
Derehams Lane Pavilion	276,427	276,427	276,427	276,427	271,007	250,585	243,286	236,200
Chapel Road Shed	3,050	3,050	3,050	2,976	2,918	2,833	2,751	2,671
Altona shed	2,657	2,657	2,657	2,592	2,542	2,350	2,282	2,216
Ashley Drive shed	2,657	2,657	2,657	2,592	2,542	2,350	2,282	2,216
TOTAL	**1,226,044**	**1,226,044**	**1,226,044**	**1,219,381**	**1,198,916**	**1,138,703**	**1,123,887**	**1,109,503**
Vehicles & Equipment								
Vehicles	£39,308	29,169	29,169	29,169	29,169	33,477	32,500	37,500
Depot Equipment	58,416	68,555	68,555	68,555	68,555	40,776	24,491	23,778
Office Furniture & Equipment	10,408	10,408	10,408	10,408	10,204	30,754	29,859	28,989
TOTAL	**£108,132**	**108,132**	**108,132**	**108,132**	**107,928**	**105,007**	**86,850**	**52,767**
Infrastructure Assets								
Play Equipment 3 sites	205,536	175,536	175,536	160,536	160,536	155,861	151,322	149,824
Basketball Facility	0	141	141	274	266	258	250	243
Footway Lights	278,042	278,042	278,042	271,261	266,522	258,760	251,203	243,906
Seats	14,474	13,274	13,274	12,951	12,698	12,448	12,198	12,198
Litter Bins	6,150	6,150	6,150	5,017	4,919	4,776	4,637	4,502
Dog Bins	4,228	3,850	3,850	5,017	4,923	4,780	4,637	1,330
Bus Shelters - metal	4,329	4,329	4,329	4,224	4,142	4,021	3,904	3,791
Bus Shelters - wooden	4,329	4,329	4,329	4,224	4,142	4,021	3,904	1,312
Youth Shelters	749	1,498	1,498	1,461	1,433	1,391	1,351	4,520
Village signs	7,922	7,922	7,922	7,729	7,578	7,357	7,143	6,935
Notice boards	3,054	3,054	3,054	1,218	1,195	1,160	1,127	1,094
TOTAL	**528,813**	**498,125**	**498,125**	**473,912**	**468,353**	**454,833**	**441,676**	**279,831**
Community Assets								
Civic Regalia	3,981	3,981	3,981	3,884	3,808	3,697	3,590	3,554
Allotment Trophy	434	434	434	423	415	403	391	387
Community, Recreational & Allotment Land	1	1	1	1	1	1	1	1
TOTAL	4,416	**4,416**	**4,416**	**4,308**	**4,224**	**4,101**	**3,982**	**3,942**

APPENDIX E

ARQIVA SITE 161762

GREEN DRAGON SPORTS GROUND, GREEN DRAGON LANE, FLACKWELL HEATH, HIGH WYCOMBE, BUCKINGHAMSHIRE, HP10 9PR

SUMMARY OF EXISTING AND PROPOSED LEASE TERMS

Site Ref:	**Existing lease terms**	**proposed lease terms**
Term Expiry date	09/05/2022	Same date
Commencement date	10/05/2002	Same date
Landlord	Chepping Wycombe Parish Council	Same LL
Tenant	T-Mobile (UK) Ltd (now Everything Everywhere Ltd) & Hutchison 3G (UK) Ltd	Arqiva Ltd
Permitted users	None	Everything Everywhere Ltd and Hutchison 3G (UK) Ltd
Demise	As per the Lease Plan	As per the Lease Plan
User	Wireless Telecommunications Network	Electronic Communications
Access rights	At all times with or without vehicles and appliances along route highlighted on the Lease Plan	No change to existing terms
Current Rent/Fee	£10911.12pa	No change to existing terms
Rent Review frequency	Every 5 years	No change to existing terms
Rent Review basis	RPI	No change to existing terms
Tower Height	Restricted to 30m max	No change to existing terms
Antenna rights	Restricted to 10 antennas	No change to existing terms
Dish rights	Not restricted	No change to existing terms
Alterations/additions	LL consent required NTBUWOD, however additional antennas permitted with LL notification	No change to existing terms
Alienation	Assignment to Group companies permitted with LL consent.	Group companies, EE Ltd & H3G (and their successors) without consent. Otherwise consent required.

Site Sharing	30% for third parties sharing	No change to existing terms
Insurance & Indemnity	£5m each	£5m each
Tenant Breaks	Within first two years on 6m notice and thereafter on fifth and tenth anniversary on 6m notice. Forthwith if site is materially damaged for more than 1 year.	No change to existing terms
Landlord Breaks	No LL breaks other than for breach of lease.	No change to existing terms
Interest on late payment	2% above base rate	No change to existing terms
Costs	n/a	n/a
Fencing	Construction and maintenance of perimeter fence	No change to existing terms
EMF testing	Standard NRPB compliance clause	No change to existing terms
Landlord & Tenant Act 1954	Not contracted out	No change to existing terms

APPENDIX F

Risk Register

Footway Lighting

1. Funding for Works

    a. Maximise Loan facility from SALIX (no interest fast payback)
    b. Utilise EMR in full
    c. Utilise majority of unused 16/17 maintenance budget
    d. Raid General Reserve
    e. Get a PWLB loan

2. Early Anticipation of Power and Maintenance Savings

    a. None taken until 17/18

3. Major Claim agreed on top of Tender Price

    a. Tight supervision of contractor
    b. Ability to cancel without cost part of works to save monies
    c. Adequate tender documents

4. Accident to Member of Public

5. Social Media Campaign against Chosen Luminaire etc

6. Highway Working Issues

7. Retention

    a. Hold back sufficient until BCC have no claim against us

8. Office Overloaded Supervisory Pressures and Public Contacts.

APPENDIX G

Draft CWPC 2016/17

Code		Cost centre		Approved 2014/15	Approved 2015/16	Draft 2016/17	Variances values	Variances %'s	Comments 16/17
Amenity Land Budget 2016/17									
101		**General Amenity Areas**							
	4013	School Green rent		10	10	10	0	0%	
	4013	Loudwater School access rent		5	5	5	0	0%	
	4037	ground maintenance		7700	7700	6700	-1000	-13%	To include Hedley Amenity area & Jubilee Gardens Reduce due to trend/Magpie
			Exp	**8215**	**7715**	**6715**	-1000	-13%	
102		**Fennels Wood & Railway Land**							
	4013	annual access fee		250	250	250	0	0%	
	4037	ground maintenance		1000	1000	1000	0	0%	Boundary works Bank Clearance Other Management Plan Activities
	9001	**EMR Railway Land**		4000			0		
			Exp	**3250**	**1250**	**1250**	0	0%	
104		**Kingswood**							
	4037	ground maintenance		5750	5750	5750	0	0%	
	4059	woodland plan - forestry fees		3000	3000	3000	0	0%	
	4902	Kingswood paths		750	750	750	0	0%	
	9000	**EMR Kingswood**		0			0		
			Exp	**13500**	**9500**	**9500**	0	0%	
	1005	wood sales income		0	0	0	0		
	1077	grants received		3000	3000	3000	0	0%	
			Inc	**2185**	**3000**	**3000**	0	0%	

Draft CWPC 2016/17

Amenity Land Budget 2016/17										
				Approved	Approved	Draft	Variances	Variances		Comments 16/17
Code		Cost centre		**2014/15**	2015/16	2016/17	values	%'s		
105		**Tylers Green Common**								
	4014	electricity		150	150	150	0	0%		
	4037	ground maintenance		2600	2600	2600	0	0%		additional path works (poss from EMR)
	9000	**EMR TG Common**		0	0	0	0			
			Exp	**4250**	**2750**	**2750**	0	0%		
	1001	income - rents		900	50	50	0	0%		
	1002	income - permits		50	900	900	0	0%		
	1004	electricity costs reclaimed		150	150	150	0	0%		
			Inc	**1100**	**1100**	**1100**	0	0%		
106		**Widmer Pond**								
	4012	water		600	600	600	0	0%		
	4037	ground maintenance		200	3000	3000	0	0%		
			Exp	**800**	**3600**	**3600**	0	0%		
	1078	maintenance costs recovered		300	300	300	0	0%		
			Inc	**300**	**300**	**300**	0	0%		

Draft CWPC 2016/17

Amenity Land Budget 2016/17									
				Approved	Approved	Draft	Variances	Variances	Comments 16/17
Code		**Cost centre**		**2014/15**	2015/16	2016/17	values	%'s	
107		**Spring Lane**							
	4037	ground maintenance		500	500	500	0	0%	
			Exp	**0**	**500**	**500**	0	0%	
108		**Old Forge Bank**							
	4037	ground maintenance		250	250	250	0	0%	
			Exp	**0**	**250**	**250**	0	0%	
110		**Totteridge Common**							
	4037	ground maintenance	Exp	1500	**1500**	**1500**	0	0%	
???		**Magpie Wood**							
	4037	ground maintenance	Exp			**1000**	1000		New Line £ tbc
		Gross		**31515**	**27065**	**27065**	**0**	**0%**	
		Income		**3585**	**4400**	**4400**	**0**	**0%**	
		Net		**27930**	**22665**	**22665**	**0**	**0%**	

Leisure Facilities Budget 2016/17								
						Variances	Variances	Comments 16/17
			Approved Budget	Approved Budget	Proposed Budget	values	%'s	
Code		**Cost centre**	**2014/15**	**2015/16**	**2016/17**			
201		**Ashley Drive Allotments**						
	4,012	water	500	500	500	0	0%	
	4,037	grounds maintenance	200	200	1,400	1,200	600%	Cherry trees
	4,907	allotment fencing	500	500	800	300	60%	boundary
			1,200	**1,200**	**2,700**	1,500	125%	
	1,001	allotment rents	1,800	1,800	1,800	0	0%	
	1,004	Water Costs reclaimed	100	100	100	0	0%	
			1,900	1,900	1,900	0	0%	
203		**Chapel Road Allotments**						
	4,012	water	800	800	800	0	0%	
	4,037	ground maintenance	800	800	800	0	0%	
	4,906	new plots	0	0	0	0	#DIV/0!	
	4,907	allotment fencing	1,400	0	0	0	#DIV/0!	
			3,000	**1,600**	**1,600**	0	0%	
	1,001	allotment rents	2,700	2,700	2,700	0	0%	
211		**Ashley Drive Park - but not play areas - see 221**						
	4,037	ground maintenance	500	500	500	0	0%	
			500	**500**	**500**	0	0%	
	1,002	permits	0	0	0	0	#DIV/0!	
212		**Derehams Park**						
	new code	**Pitch Maintenance**	2,400	2,400	2,400	0	0%	
			4,000	4,000	4,000	0	0%	

Code		Cost centre	Approved Budget 2014/15	Approved Budget 2015/16	Proposed Budget 2016/17	Variances values	Variances %'s	Comments 16/17
			6,400	6,400	6,400	0	0%	
	1,002	permits	3,200	3,200	2,500	-700	-22%	reduced useage
		Grounds Maintenance						
	4,036	property maintenance	1,000	1,000	1,000	0	0%	
	4,037	ground maintenance	1,000	1,000	1,000	0	0%	
	4,908	new access	0	0	0	0	#DIV/0!	
			2,000	2,000	2,000	0	0%	
		Pavilion						
	4,038	maintenance contracts	300	300	300	0	0%	
	4,014	electricity	1,000	1,000	1,400	400	40%	increased use
	4,012	water	800	800	1,200	400	50%	increased use
	4,025	insurance	600	600	600	0	0%	
	9,000	**EMR Derehams Park**	1,500	1,500	1,500	0	0%	
			4,200	4,200	5,000	800	19%	
		Permit & rent income	5,400	5,400	5,400	0	0%	
	1,004	water reclaimed	300	300	300	0	0%	
		electricity recovered	300	300	300	0	0%	
			6,000	6,000	6,000	0	0%	
		Derehams Expenditure	**12,600**	**12,600**	**13,400**	800	6%	
		Derehams Income	**9,200**	**9,200**	**8,500**	-700	-8%	
214		**Straight Bit Recreation Ground - but not play areas see 221**						
	4,037	ground maintenance	1,000	3,000	1,000	-2,000	-67%	reduce height barrier complete
		Track upgrade net	0	0	0	0	#DIV/0!	
			1,000	**3,000**	**1,000**	-2,000	-67%	
	1,002	permits	1,000	1,000	1,000	0	0%	
	1,083	third party contributions	0	0	0	0	#DIV/0!	
			1,000	**1,000**	**1,000**	0	0%	

Code		Cost centre	Approved Budget 2014/15	Approved Budget 2015/16	Proposed Budget 2016/17	Variances values	Variances %'s	Comments 16/17
215		**Green Dragon Sports Ground**						
	4,025	insurance	600	600	600	0	0%	
	4,037	ground maintenance	0	0	0	0	#DIV/0!	
	4,038	maintenance contract	600	600	600	0	0%	
	9,000	EMR Reserve						
			1,200	**1,200**	**1,200**	0	0%	
	1,079	other costs recovered	120	120	120	0	0%	
			120	**120**	**120**	0	0%	
216		**Boundary Park Recreation Ground - but not play areas see 221**						
	4,014	electricity	100	100	100	0	0%	
	4,037	ground maintenance	500	2,500	500	-2,000	-80%	inc £2k for conifer trees (15/16)
			600	**2,600**	**600**	-2,000	-77%	
	1,004	other costs recovered	100	100	100	0	0%	
			100	**100**	**100**	0	0%	
220		**General Recreation**						
	4,401	dog bins	4,000	3,500	4,200	700	20%	increase in dog bins
	4,041	Tractor hire	500	0	0	0	#DIV/0!	
			4,500	**3,500**	**4,200**	700	20%	
217	4037	**Community Orchards**	**500**	**500**	**500**	0	0%	
221		**Play Area Equipment - all play sites**						
	4,042	equipment maintenance	3,000	3,000	3,000	0	0%	
	4,060	other prof fees	200	1,500	1,500	0	0%	includes security
	9,000	**EMR Play Area equipment**	9,500	9,500	9,800	300	3%	balance item
			12,700	**14,000**	**14,300**	300	2%	

CWPC 2016/17

Code	Cost centre	Approved Budget 2014/15	Approved Budget 2015/16	Proposed Budget 2016/17	Variances values	Variances %'s	Comments 16/17
	Gross	37,800	40,700	40,000	-700	-2%	
	Income	15,020	15,020	14,320	-700	-5%	
	Net	22,780	25,680	25,680	0	0%	

WS&P Budget 2015-16								
						Variances	Variances	
Code		Cost centre	Approved Budget **2014/15**	Approved Budget **2015/16**	Proposed Budget **2016/17**	values	%'s	Comments 16/17
301		**Works Depot**						
	4010	misc staff costs	0	0	0	0	#DIV/0!	
	4011	rates	3,500	3,500	3,570	70	2%	Use actual bill
	4012	water	200	200	200	0	0%	
	4014	electricity	700	800	800	0	0%	
	4036	property maintenance	1,500	1,500	1,500	0	0%	
	4038	maintenance contract	300	300	300	0	0%	
	9000	**EMR Depot 2020**	2,500	2,500	2,500	0	0%	
			8,700	**8,800**	**8,870**	70	1%	
302		**Warden's House**						
	4012	water	200	200	200	0	0%	
	4036	property maintenance	300	300	300	0	0%	
	4038	maintenance contract	175	175	175	0	0%	
	9000	**EMR Wardens House**	500	500	500	0	0%	
			1,175	**1,175**	**1,175**	0	0%	
	1004	income service charges	200	200	200	0	0%	
303		**Office Premises**						
	4011	rates	3,500	3,500	3,570	70	2%	Use actual bill
	4012	water	200	200	200	0	0%	
	4014	electricity	700	800	800	0	0%	
	4015	gas	1,300	1,300	1,300	0	0%	
	4017	cleaning & refuse	400	400	400	0	0%	
	4036	property maintenance	1,000	1,000	1,000	0	0%	
	4037	grounds maintenance	100	100	100	0	0%	
	4038	maintenance contract	700	700	700	0	0%	
	4053	loan interest paid	0	0	0	0	#DIV/0!	
	4054	loan capital paid	0	0	0	0	#DIV/0!	
	9000	**EMR office refurbishment**	1,500	1,500	1,500	0	0%	
			9,400	**9,500**	**9,570**	70	1%	

Code		Cost centre	Approved Budget 2014/15	Approved Budget 2015/16	Proposed Budget 2016/17	values	%'s	Comments 16/17
304		**Vehicles Tools & Equipment**						
	4010	misc staff costs	800	800	800	0	0%	
	4041	equipment hire	150	2,150	2,150	0	0%	
	4042	equipment maintenance	3,500	3,500	3,000	-500	-14%	kubota savings
	4043	vehicle maintenance	3,000	2,000	2,000	0	0%	
	4044	vehicle fuel	4,500	4,500	4,500	0	0%	
	4045	vehicle tax & insure	3,000	3,000	3,000	0	0%	
	4046	small tools & equipment	2,500	2,500	2,500	0	0%	
	4050	chemicals	400	400	400	0	0%	
	1075	Sale of Assets (income)	0	0	0	0	#DIV/0!	
	9000	**EMR Hand held Machinery**	1,600	1,600	1,600	0	0%	
	9000	**EMR vehicle replacement**	9,000	9,000	9,000	0	0%	
			28,450	**29,450**	**28,950**	-500	-2%	
305		**Litter, Rubbish and Graffiti**						
	4017	cleaning & refuse	2,000	2,000	2,000	0	0%	
	4018	parish litter scheme	600	600	600	0	0%	
			2,600	**2,600**	**2,600**	0	0%	
311		**Hammersley Lane Cemetery**						
	4011	rates	45	45	37	-8	-18%	Use actual bill
	4012	water	45	45	45	0	0%	
	4037	grounds maintenance	200	200	200	0	0%	
	4040	memorial maintenance	0	0	0	0	#DIV/0!	
	9000	**EMR cemetery improvements**	500	500	500	0	0%	
			790	**790**	**782**	-8	-1%	
	1031	income burials & memorials	250	250	250	0	0%	

Code		Cost centre	Approved Budget 2014/15	Approved Budget 2015/16	Proposed Budget 2016/17	values	%'s	Comments 16/17
312		**Loudwater Cemetery**						
	4011	rates	175	175	182	7	4%	Use actual bill
	4012	water	60	60	60	0	0%	
	4037	ground maintenance	3,000	3,000	3,000	0	0%	
	4040	memorial maintenance	0	0	0	0	#DIV/0!	
	9000	**EMR cemetery improvements**	1,500	1,500	1,500	0	0%	
			4,735	**4,735**	**4,742**	7	0%	
	1031	income burials & memorials	2,500	2,500	2,500	0	0%	
	1032	income burials & memorials	3,000	3,000	3,000	0	0%	
			5,500	**5,500**	**5,500**	0	0%	
313		**Kingswood Cemetery**						
	4012	water	65	65	65	0	0%	
	4037	grounds maintenance	300	300	300	0	0%	
	9000	**EMR cemetery improvements**	1,000	1,000	1,000	0	0%	
			1,365	**1,365**	**1,365**	0	0%	
	1031	income burials & memorials	2,000	2,000	2,000	0	0%	
	1032	income burials & memorials	2,500	2,500	2,500	0	0%	
			4,500	**4,500**	**4,500**	0	0%	
314		**War Memorials & Closed Churchyards**						
	4012	water	40	40	40	0	0%	
	4036	property maintenance	570	570	570	0	0%	
	4037	grounds maintenance	500	500	500	0	0%	
	4040	**EMR memorial maintenance**	3,000	3,000	3,000	0	0%	
	9000	**EMR St Peters Wall**						
			4,110	**4,110**	**4,110**	0	0%	

Code		Cost centre	Approved Budget 2014/15	Approved Budget 2015/16	Proposed Budget 2016/17	values	%'s	Comments 16/17
321		**Footpaths and Street Furniture**						
	4029	benches and signs						
	4036	property maintenance	500	500	500	0	0%	
	9000	**EMR benches and signs (all areas)**	6,000	6,000	6,000	0	0%	
			6,500	**6,500**	**6,500**	0	0%	
322		**Footway Lighting**						
	4014	electricity	18,000	18,000	18,000	0	0%	
	4038	maintenance contract	16,000	16,000	16,000	0	0%	
	4066	footway light repairs	3,500	3,500	3,500	0	0%	
	9000	**EMR street lighting**	16,000	16,000	14,800	-1,200	-8%	
			53,500	**53,500**	**52,300**	-1,200	-2%	
341		**Partnership Working**						
	4061	Partnership working	**10,000**	5,000	6,200	1,200	24%	Defibs in 15/16
		Gross	**131,325**	**127,525**	**127,164**	**-361**	**0%**	
		Income	**10,450**	**10,450**	**10,450**	**0**	**0%**	
		Net	**120,875**	**117,075**	**116,714**	**-361**	**0%**	

F&GP Budget 2014-15								
			Approved Budg	Approved Budg	Proposed Budget	Variances	Variances	Comments 16/17
Code		Cost centre	2014/15	2015/16	2016/17	values	%'s	
401		Administration						
	4001	salaries NI & pensions	137,042	144,500	148,882	4,382	3%	Post March Staff Meeting
	4008	conf & courses	1,500	1,500	1,500	0	0%	
	4009	travel	500	300	300	0	0%	
	4010	misc staff costs	125	125	125	0	0%	
	4020	misc establishment costs	600	400	400	0	0%	
	4021	telephone & fax	1,400	1,400	1,400	0	0%	
	4022	postage	500	500	500	0	0%	
	4023	stationery & printing	1,400	1,300	1,300	0	0%	
	4024	subscriptions	1,931	3,500	3,500	0	0%	
	4025	insurance	9,700	8,700	8,700	0	0%	
	4026	publications	400	250	250	0	0%	
	4027	photocopy charges	500	700	700	0	0%	
	4030	recruitment advertising	500	500	500	0	0%	
	4041	equipment hire	1,300	1,300	1,300	0	0%	
	4453	office equipment	500	500	500	0	0%	
	4051	bank charges	200	200	600	400	200%	Being imposed suggest £50/month
	4056	legal fees	5,000	5,000	5,000	0	0%	
	4057	audit fees	1,600	1,200	1,200	0	0%	
	4060	other prof fees	200	200	200	0	0%	

CWPC 2016/17

Code		Cost centre	Approved Budg 2014/15	Approved Budg 2015/16	Proposed Budget 2016/17	Variances values	Variances %'s	Comments 16/17
	4068	computers and data stora	500	500	3,500	3,000	600%	software support
	4069	web development	500	500	500	0	0%	
			165,898	**173,075**	**180,857**	7,782	4%	3,400
	1090	interest received	5,000	3,500	3,500	0	0%	
		maint.costs recovered	150	150	150	0	0%	
			5,750	**3,650**	**3,650**	0	0%	
402		**Civic Activities**						
	4002	members expenses	2,500	1,500	1,500	0	0%	
	4016	premises hire	200	200	200	0	0%	
	4020	misc establishment costs	200	200	200	0	0%	
		Election EMR	0	0	1,500	1,500		New line
		PWLB (£90k for 10 years)	11,736	11,736	0	-11,736	-100%	Not required
	4901	grants and donations	2,500	2,000	2,000	0	0%	
	4032	publicity	500	250	250	0	0%	
	4033	newsletter	4,000	4,000	4,000	0	0%	

Code		Cost centre	Approved Budg 2014/15	Approved Budg 2015/16	Proposed Budget 2016/17	Variances values	Variances %'s	Comments 16/17
	4450	archives	300	300	300	0	0%	
			23,936	**20,186**	**9,950**	-10,236	-51%	
403		**Holding Funds**						
	4048	contingency	**3,000**	**4,473**	**12,809**	8,336	186%	Balance item including loan
404		**Income**						
	1001	Altona Road	625	625	625	0	0%	
		Totteridge Common	20	20	20	0	0%	
		Cock Lane	60	60	60	0	0%	
		Straight Bit	20	20	20	0	0%	
		Straight Bit	600	600	600	0	0%	
		Derehams Park	6	6	6	0	0%	
		Green Dragon	1,123	1,123	1,123	0	0%	
		Derehams Park	14	14	14	0	0%	
		Ashley Drive	63	63	63	0	0%	
		Lawrence Way	55	55	55	0	0%	
		Green Dragon Lane	9,750	9,750	9,750	0	0%	
		Correction						
	1011	wayleaves	85	85	85	0	0%	
			12,421	12,421	12,421	0	0%	
		Gross	**192,834**	**197,734**	**203,616**	**5,882**	**3%**	
		Income	**18,171**	**16,071**	**16,071**	**0**	**0%**	
		Net	**174,663**	**181,663**	**187,545**	**5,882**	**3%**	

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
Finance & General Purposes								
401	ADMINISTRATION							
4001	STAFF SALARIES	132,951	127,330	144,500	17,170		17,170	88.1 %
4008	CONF & COURSES	830	556	1,500	945		945	37.0 %
4009	TRAVEL	218	90	300	210		210	30.2 %
4010	MISC STAFF COSTS	126	78	125	47		47	62.2 %
4017	CLEANING & REFUSE	0	9	0	-9		-9	0.0 %
4020	MISC ESTAB'T COSTS	384	397	400	3		3	99.2 %
4021	TELEPHONE & FAX	1,356	1,440	1,400	-40		-40	102.8 %
4022	POSTAGE	292	484	500	16		16	96.7 %
4023	STATIONERY & PRINT'G	1,001	905	1,300	395		395	69.6 %
4024	SUBCRIPTIONS/DON'NS	2,080	2,423	3,500	1,077		1,077	69.2 %
4025	INSURANCE	7,592	7,814	8,700	886		886	89.8 %
4026	PUBLICATIONS	42	53	250	197		197	21.2 %
4027	PHOTOCOPY CHARGES	928	664	700	36		36	94.9 %
4030	RECRUITMENT ADVERT'G	0	0	500	500		500	0.0 %
4041	EQUIPMENT HIRE	954	456	1,300	844		844	35.1 %
4051	BANK CHARGES	78	148	200	52		52	74.0 %
4054	LOAN CAPITAL PAID	0	0	11,736	11,736		11,736	0.0 %
4056	LEGAL FEES	4,445	2,836	5,000	2,164		2,164	56.7 %
4057	AUDIT FEES	1,065	1,000	1,200	200		200	83.3 %
4060	OTHER PROF FEES	200	0	200	200		200	0.0 %
4069	WEB DEVELOPMENT	129	48	1,000	952		952	4.8 %
4453	OFFICE EQUIPMENT	357	0	500	500		500	0.0 %
	ADMINISTRATION :- Expenditure	**155,027**	**146,730**	**184,811**	**38,081**	**0**	**38,081**	**79.4 %**
1078	MAINT COST RECOVERED	0	0	150	-150			0.0 %
1079	OTHER COST RECOVERED	34	71	0	71			0.0 %
1090	INTEREST RECEIVED	3,621	2,161	3,500	-1,339			61.7 %
	ADMINISTRATION :- Income	**3,656**	**2,232**	**3,650**	**-1,418**			**61.2 %**
	Net Expenditure over Income	**151,371**	**144,498**	**181,161**	**36,663**			
402	CIVIC ACTIVITIES							
4002	MEMBERS EXPENSES	1,823	1,134	1,500	366		366	75.6 %
4016	PREMISES HIRE	53	0	200	200		200	0.0 %
4020	MISC ESTAB'T COSTS	296	195	200	5		5	97.4 %
4024	SUBCRIPTIONS/DON'NS	417	0	0	0		0	0.0 %
4032	PUBLICITY	0	0	250	250		250	0.0 %
4033	NEWSLETTER	3,839	1,520	4,000	2,480		2,480	38.0 %

Continued on Page No 2

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4450	ARCHIVES	0	0	300	300		300	0.0 %
4901	GRANTS MADE	2,000	1,000	2,000	1,000		1,000	50.0 %
	CIVIC ACTIVITIES :- Expenditure	**8,427**	**3,849**	**8,450**	**4,601**	**0**	**4,601**	**45.5 %**
~~1001~~	~~INCOME - RENTS~~	~~0~~	~~350~~	~~0~~	~~350~~			~~0.0 %~~
1076	PRECEPT	330,654	337,890	337,890	0			100.0 %
1079	OTHER COST RECOVERED	201	355	0	355			0.0 %
1084	MISC INCOME	15,595	13,193	13,193	0			100.0 %
	CIVIC ACTIVITIES :- Income	**346,450**	**351,788**	**351,083**	**705**			**100.2 %**
	Net Expenditure over Income	**-338,023**	**-347,940**	**-342,633**	**5,307**			
403	HOLDING FUNDS							
4048	CONTINGENCY	28,107	5,970	4,473	-1,497		-1,497	133.5 %
	HOLDING FUNDS :- Expenditure	**28,107**	**5,970**	**4,473**	**-1,497**	**0**	**-1,497**	**133.5 %**
	Net Expenditure over Income	**28,107**	**5,970**	**4,473**	**-1,497**			
404	F & GP RENTS							
1001	INCOME - RENTS	8,450	9,779	12,421	-2,642			78.7 %
1002	INCOME - PERMITS	48	381	0	381			0.0 %
1003	INCOME - FEES	250	0	0	0			0.0 %
1011	INCOME - WAYLEAVES	129	0	85	-85			0.0 %
	F & GP RENTS :- Income	**8,877**	**10,160**	**12,506**	**-2,346**			**81.2 %**
	Net Expenditure over Income	**-8,877**	**-10,160**	**-12,506**	**-2,346**			
	Finance & General Purposes :- Expenditure	**191,561**	**156,549**	**197,734**	**41,185**	**0**	**41,185**	**79.2 %**
	Income	**358,982**	**364,181**	**367,239**	**-3,058**			**99.2 %**
	Net Expenditure over Income	**-167,421**	**-207,632**	**-169,505**	**38,127**			

CWP C (2015/16)

APPENDIX 1

Summary Income & Expenditure by Budget Heading 29/02/2016

Month No : 11

Committee Report

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Of Budget
Amenity Land								
	Expenditure	15,312	12,484	27,065	14,581	0	14,581	46.1 %
	Income	10,476	4,931	4,400	531			112.1 %
	Net Expenditure over Income	4,836	7,553	22,665	15,112			
Leisure Facilities								
	Expenditure	23,311	15,666	29,700	14,034	0	14,034	52.7 %
	Income	24,186	12,105	15,020	-2,916			80.6 %
	Net Expenditure over Income	-875	3,561	14,680	11,119			
Works Service & Planning								
	Expenditure	79,005	77,447	84,425	6,978	0	6,978	91.7 %
	Income	26,635	38,557	10,450	28,107			369.0 %
	Net Expenditure over Income	52,370	38,890	73,975	35,085			
Finance & General Purposes								
	Expenditure	191,561	156,549	197,734	41,185	0	41,185	79.2 %
	Income	358,982	364,181	367,239	-3,058			99.2 %
	Net Expenditure over Income	-167,421	-207,632	-169,505	38,127			
INCOME - EXPENDITURE TOTALS	Expenditure	309,189	262,145	338,924	76,779	0	76,779	77.3 %
	Income	420,279	419,773	397,109	22,664			105.7 %
	Net Expenditure over Income	-111,090	-157,628	-58,185	99,443			

APPENDIX J

CWPC Ear Marked Reserves

	Reserves 2014/15				Reserves 2015/16			
	ALLOCATION 2014/15	IN YEAR ADJUSTMENTS	SPEND	AS AT 01/04/15	ALLOCATION 2015/16	IN YEAR ADJUSTMENTS	SPEND	AS AT 01/04/16
SMALL RIDE ON MOWER		-3,000		991	979			1,970
RIDE ON MOWER	1,979			11,673	1,000		11,673	1,000
LORRY - TRANSIT	3,871			24,155	3,871			28,026
UTILITY VEHICLE FORD RANGER	1,750			4,165	1,750			5,915
TRACTOR	0	-16,363		0	0			0
CHIPPER	1,400			4,200	1,400			5,600
VEHICLE RESERVE	**9,000**	**-19,363**	**0**	**45,183**	**9,000**		**11,673**	**42,511**
SIDE FLAIL	400			6,302	400			6,702
DRAWN FLAIL	400			3,728	400		1,955	2,173
WALK-BEHIND FLAIL	400			2,150	400			2,550
HAND-HELD MACHINERY	400			2,700	400			3,100
PLANT RESERVE	**1,600**		**0**	**14,880**	**1,600**		**1,955**	**14,525**
COMPUTERS				1,839			1,170	669
EQUIPMENT				3,631				3,631
OFFICE EQUIP RESERVE	**0**		**0**	**5,470**	**0**		**1,170**	**4,300**
AMENITY LAND 900								
RAILWAY LAND TREES	4,000			4,000			2,095	1,905
MAGPIE WOOD				4,000				4,000
KINGSWOOD IMPROVEMENTS				13,978				13,978
TG COMMON TRACKS				0				0
TG COMMON MANAGEMENT				12,550			4,800	7,750
TOTAL	**4,000**		**0**	**30,528**	**0**		**6,895**	**23,633**
LEISURE FACILITIES 901								
NEW PAVILION DEREHAMS				2,020				2,020
DEREHAMS REJUVENATION	1,500			14,440	1,500			15,940
PLAY EQUIP RESERVE				0				0
PLAY EQUIP RESERVE (FH)	3,167	30,000	64,434	2,350	5,623	30,000		37,973
PLAY EQUIP RESERVE (LW)	3,167	30,000	47,412	4,458	5,623	30,000		40,081
PLAY EQUIP RESERVE (TG)	3,167	30,000	63,225	3,558	5,623	30,000	35,642	3,539
ALLOTMENTs				0				0
TOTAL	**11,000**	**90,000**	**175,071**	**26,826**	**18,369**		**35,642**	**9,553**
WORKS SERVICES AND PLANNING 902								
WARDEN'S HOUSE	500			1,037	500		504	1,033
OFFICE REFURBISHMENT	1,500			4,500	1,500			6,000
CHURCHYARD ST MARGARET& ST PETER'S WALL				3,025				3,025
BENCHES & SIGNS	6,000		1,058	22,293	6,000		2,145	26,148
FOOTWAY LIGHTING	16,000			99,349	16,000			115,349
DEPOT	2,500		5,600	3,197	2,500			5,697
CEMETERY IMPROVEMENTS				0				0
HAMMERSLEY LANE	500			2,396	500			2,896
LOUDWATER	1,500		1,033	5,217	1,500		7,650	-933
COCK LANE (KINGSWOOD)	1,000			4,000	1,000			5,000
Partnership Working				0				0
War Memorial Maintenance	3,000			6,000	3,000		4,500	4,500
TOTAL (INC VEHICLE RESERVES)	**32,500**		**7,691**	**216,547**	**32,500**		**14,799**	**234,248**
FINANCE & GENERAL PURPOSES 903								
CIL				7,369	10,131		7,369	10,131
TOTAL	**0**		**0**	**7,369**	**10,131**		**7,369**	**10,131**
TOTAL EARMARKED RESERVES	**47,501**		**182,762**	**281,271**	**61,001**		**64,705**	
GENERAL RESERVE				**179,773**				
TOTAL RESERVES				**461,044**				
Target for General Reserve (25% net expenditure) suggested				**86,771**				
Target for General Reserve (25% expenditure) per Purple Book				**98,256**				
Deficit/Surplus				**93,003**				
Deficit/Surplus				**81,517**				
% Deficit/Surplus				**107%**				
% Deficit/Surplus				**94%**				

APPENDIX K

Questions: Totteridge Common

Many members will know that part of Totteridge Common is leased to Wycombe District Council (WDC) to enable them to provide open recreation space to residents of the High Wycombe town wards of Totteridge and Terriers & Amersham Hill.

1. What is the annual income from this lease? When is it paid?

2. When does the current lease end?
3. WDC have previously indicated that they do not intend to renew the lease. Is this still the case?

4. What is the 2016/2017 cost to residents of Chepping Wycombe from our independent contractor to maintain that part of Totteridge Common (about 3,500 sq.m) not being maintained by WDC?

5. What, if WDC do not renew their lease, would be the cost to Chepping Wycombe residents to maintain this open recreation area for the continuing benefit of local WDC residents? How often do WDC cut the grass on the land they lease? What other work have they taken in the past 5 years to maintain the area?

6. Have we asked our independent contractor to provide a cost for the maintenance of the additional area? And if not , when will we ask them to provide this cost?

7. What income, if any, do WDC receive from their letting of the area currently leased and maintained by them? When and for how many days are each of these lettings?

8. What strategies could Chepping Wycombe take to minimise the potential cost to our residents. For example: reducing the number of cuts a year; allowing the grass to grow longer while perhaps cutting an access path to public footpaths. This policy is to be seen at many National Trust properties and other country estates, and even in Hyde Park, London.

9. How many bins, if any, do WDC currently provide and maintain on Totteridge Common for dog faeces? Both on the area maintained by us and on that of WDC.