



# ASTON CLINTON PARISH COUNCIL

Minutes of the **Finance and Staffing Committee** meeting  
held at 2.00pm on **11<sup>th</sup> March 2024** at the  
Parish Council Office, Aston Clinton Park, HP22 5HL

**PRESENT:** Cllr C Read (Chair), Cllr M Mason (acting minute taker), Cllr D McCall & Cllr L Ronson

**FS23.32 Questions and Comments from the Public.** No members of the public were present.

**FS23.33 To Receive Apologies for Non-Attendance.** None received.

**FS23.34 To Receive Declarations of Interest or Requests for Dispensation.** None declared.

**FS23.35 To Approve the Minutes of the Meeting Held on 21<sup>st</sup> November 2023**

The minutes of the meeting held on 21<sup>st</sup> November 2023 were approved as a true and accurate record and were signed by Chair.

**FS23.36 To Consider for Adoption the Draft Debit Card Use Policy**

The Committee considered the document. It was agreed that point 2.4 should be amended to read: "The Clerk or any member of the Finance & Staffing Committee, with the Clerk's authorisation, may use the debit card and make payments. No other individuals may use the card." **It was resolved to adopt the Debit Card Use Policy, with the amendment to point 2.4 as detailed above.** **ACTION: Clerk**

**FS23.37 To Consider the Internal Auditor's Letter of Engagement**

The Committee considered the letter of engagement from Joanna Simonds to act as the Council's internal auditor. **It was resolved to accept the terms of the Internal Auditor's Letter of Engagement.** **ACTION: Clerk**

**FS23.38 To Note the Sporting Fees VAT Refund of £2,383 for the Period Oct 2019 to May 2023**

The Committee noted that the claim for sporting fees VAT charged between October 2019 and May 2023 had been approved by HMRC and £2,383 had been received.

**FS23.39 To Consider the .Gov.uk Domain Name & Email Management Quotes**

The Committee considered the 4 quotes from the Cabinet Office's approved registrars list. **It was resolved to accept the quote from Cloud Next to act as the Council's registrar in the application for the www.astonclinton-pc.gov.uk domain name, email migration and hosting for the 3 office and 11 Councillor emails.** **ACTION: Clerk**

**FS23.40 To Consider for Adoption the Draft Disciplinary Policy**

The draft Disciplinary Policy, which had been circulated to the Committee in advance of the meeting, was considered. **It was resolved to adopt the Disciplinary Policy.**

**FS23.41 To Consider for Adoption the Draft Grievance Policy**

The draft Grievance Policy, which had been circulated to the Committee in advance of the meeting, was considered. **It was resolved to adopt the Grievance Policy.**

**FS23.42 To Consider for Adoption the Draft Dignity at Work: Bullying & Harassment Policy**

The draft Dignity at Work: Bullying & Harassment Policy, which had been circulated to the Committee in advance of the meeting, was considered. **It was resolved to adopt the Dignity at Work: Bullying & Harassment Policy.**

**FS23.43 To Consider Arrangements for Staff Appraisals**

The Committee agreed that the staff appraisals would be carried out during April.

The meeting closed at 3.35pm

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

# Aston Clinton Parish Council Financial Regulations

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### Review Record

Date adopted	25 May 2016
Last review date	19 April 2023
Next review	April 2024

## 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 must be observed in conjunction with the Council's standing orders 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 shall engage an internal auditor to conduct a review of the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.6. Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.
- 1.7. Members of Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of Councillor into disrepute.
- 1.8. The Clerk has been appointed as RFO for this Council and these regulations will apply accordingly.
- 1.9. The RFO;
  - acts under the policy direction of the Council;
  - administers the Council's financial affairs in accordance with all Acts, Regulations and proper practices;
  - determines on behalf of the Council its accounting records and accounting control systems;
  - ensures the accounting control systems are observed;
  - maintains the accounting records of the Council up to date in accordance with proper practices;
  - assists the Council to secure economy, efficiency and effectiveness in the use of its resources; and
  - produces financial management information as required by the Council.
- 1.10. The accounting records determined by the RFO shall be sufficient to show and explain the Council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the Council from time to time comply with the Accounts and Audit Regulations.

- 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;
  - declaring eligibility for the General Power of Competence; and
  - addressing recommendations in any report from the internal or external auditors,
- shall be a matter for the full Council only.
- 1.14. In addition, the Council must:
- determine and keep under regular review the bank mandate for all Council bank accounts;
  - approve any grant or 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), available from the websites of NALC and the Society for Local Council Clerks (SLCC).

## 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 bank signatory, shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The Member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Council.
- 2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the Council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the Council within the timescales set by the Accounts and Audit Regulations.
- 2.4. The Council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any Officer or Member of the Council shall make available such documents and records as appear to the Council to be necessary for the purpose of the audit and shall, as directed by the Council, supply the RFO, internal auditor, or external auditor with such information and explanation as the Council considers necessary for that purpose.
- 2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the Council in accordance with proper practices. **The Finance & Staffing Committee will endeavour to appoint a new internal auditor every 3-5 years.**
- 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;
  - demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
  - have no involvement in the financial decision making, management or control of the Council.
- 2.7. Internal or external auditors may not under any circumstances:
  - perform any operational duties for the Council;
  - initiate or approve accounting transactions; or
  - direct the activities of any Council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.

- 2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.
- 2.10. The RFO shall, without undue delay, bring to the attention of all Councillors any correspondence or report from internal or external auditors.

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

- 3.1. Each Committee shall formulate and submit proposals to the Council in respect of revenue and capital costs for the following financial year not later than the end of November each year.
- 3.2. The RFO must each year, by no later than the end of December, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the Council.
- 3.3. The Council shall consider the annual budget proposals including recommendations for the use of reserves not later than the end of January each year and shall fix the precept to be levied for the ensuing financial year.
- 3.4. 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.
- 3.6. The Council shall prepare and have regard to a three-year forecast of precept and major capital expenditure which shall be prepared at the same time as the annual budget or estimates.

### **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 £7,500
  - a duly delegated committee of the council for items over £1,000 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 specifically identified and approved by Council and held in an earmarked reserve.
- 4.4. The salary budgets are to be reviewed at least annually in October for the following financial year. 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 £1000. 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. 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.
- 4.9. 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 for material variances. For this purpose "material" shall be in excess of 15% of the budget.
- 4.10. Changes in earmarked reserves shall be approved by Council as part of the budgetary control process.
- 4.11. All requests for donations or grants are made using the Council's grants application form and are assessed by Council.

## **5. BANKING ARRANGEMENTS**

- 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.
- 5.2. The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to Council. The Council shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the Council.
- 5.3. To indicate agreement of the details shown on the cheque or online order of payment, the invoice, or similar documentation, two members of Council, who are authorised signatories on the Bank Mandate, shall initial the invoices and accompanying paperwork. 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, should not, under normal circumstances, be a signatory to the payment in question

- 5.4. A detailed list of all payments over £500 shall be disclosed within 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.

## **6. PAYMENT OF ACCOUNTS**

- 6.1. The Council will make safe and efficient arrangements for the making of its payments.
- 6.2. 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.
- 6.3. 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.
- 6.4. All payments shall be effected by cheque or other instructions (including online banking) drawn on the Council's bankers, or otherwise, in accordance with a resolution of Council.
- 6.5. In order to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1988, payments will be made at regular intervals not exceeding 30 days.
- 6.6. 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.
- 6.7. 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.
- 6.8. 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 RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of Council;
  - b) An expenditure item authorised under 6.9 below (continuing contract and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of the Council.
  - c) Fund transfers within the councils banking arrangements up to the sum of £10,000 provided that a list of such payments shall be submitted to the next appropriate meeting of Council.

- 6.9. 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 Council may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of Council or delegated committee.
- 6.10 A record of regular payments made under 6.9 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.
- 6.11 Payment for utility supplies and other regular payments may be made by variable direct debit provided the originating instructions are signed by two members and payments are reported to the Council as made.
- 6.12. If thought appropriate by the Council, payment of 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.
- 6.13 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.
- 6.14. The Council will aim to rotate the duties of Members in these Regulations so that onerous duties are shared out as evenly as possible over time.
- 6.15. 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.
- 6.16. 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.
- 6.17. 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.
- 6.18. 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.
- 6.19. Where internet banking arrangements are made with any bank, the 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.

- 6.20. 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.
- 6.21. 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 RFO and two members. A programme of regular checks of standing data with suppliers will be followed.
- 6.22. The Council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk/RFO shall be refunded on a regular basis, at least quarterly.
- 6.23. Any Debit Card issues for use will be specifically restricted to the Clerk/RFO and will also be restricted to a single transaction maximum of £1000 unless authorised by Council or the Finance Committee in writing before any order is placed.

## **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 and ratified by the next available Council meeting after prior scrutiny by two members of the Council.
- 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 or delegated committee.
- 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 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.

## **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 terms and conditions of borrowings shall be reviewed at least annually.
- 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/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 6 (Payment of Accounts).

## **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. 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 RFO.
- 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. When issuing an official order, the RFO 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.
- 10.4. A member may not issue an official order or make any contract on behalf of the Council.
- 10.5. The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the minutes can record the power being used.

## **11. CONTRACTS**

- 11.1. Every contract, except those which relate to items (i) to (vi) below, shall comply with these financial regulations, other than in an emergency:
  - 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.
- 11.2. 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~~ £30,000 or more, the Council shall comply with the relevant requirements of the Regulations.
- 11.3. 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).
- 11.4. 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 and recorded in the Minutes.
- 11.5. 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.
- 11.6. 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.
- 11.7. Any invitation to tender issued under this Regulation shall be subject to Standing Order 18 and shall refer to the terms of the Bribery Act 2010.
- 11.8. When it is to enter into a contract of less than ~~£25,000~~ £30,000 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 11.1 the Clerk shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £1000 the Clerk shall strive to obtain a minimum of 2 quotations. Otherwise, Regulation 10.3 above shall apply.
- 11.9. The Council shall not be obliged to accept the lowest or any tender, quote or estimate.
- 11.10. Should it occur that the Council, or duly delegated Committee or Working Group, 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.

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

- 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 maybe 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. ASSETS, PROPERTIES AND ESTATES**

- 13.1. 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.
- 13.2. No tangible movable 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 £1000.
- 13.3. 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).
- 13.4. 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).
- 13.5. Subject only to the limit set in Reg. 13.2 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.
- 13.6. 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.
- 13.7. Assets will be recorded in the register at cost price and no depreciation will be applied. In the absence of actual cost information being available a reasonable estimate will be used.

### **14. INSURANCE**

- 14.1. Following the annual risk assessment (per Financial Regulation 15), the RFO shall effect all insurances and negotiate all claims on the Council's insurers.
- 14.2. The RFO shall keep a record of all insurances effected by the Council and the property and risks covered thereby and annually review it.
- 14.3. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim and shall report these to Council at the next available meeting.

- 14.4. All appropriate members and employees of the Council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the Council or duly delegated committee.
- 14.5 The Council will ensure that it has the relevant insurance to cover staff and appropriate members for the type, and size of Council and type of activities

## **15. RISK MANAGEMENT**

- 15.1. 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.
- 15.2. 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. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS**

- 16.1. 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.
- 16.2. 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.

# Aston Clinton Parish Council Risk Assessment Management (Last Review: May 2022 - Next Review May 2023)

This document has been produced to enable Aston Clinton Parish Council to assess the risks it faces and satisfy itself that it has taken adequate steps to minimise them.

## Financial

Subject	Risk Identified	Risk	Control & Action	Review/Assess/Revise
<b>Precept</b>	Adequacy of precept requirements	Medium	Council receive detailed budgets in late autumn. Precept derived directly from this. Expenditure against budget is reported to Council monthly.	Existing procedures are adequate
	Requirements not submitted to	Low	Precept to be considered by Council before the deadline.	
	Precept not received	Low	Clerk informs Council when the monies are received.	
<b>Financial Records Bank &amp; Banking</b>	Banking/Financial Errors	Low	All items of income and expenditure are cross-referenced against bank statements and a monthly reconciliation report created for authorisation. Problems/irregularities are dealt with immediately by informing the bank and awaiting their correction.	Existing procedures are adequate
	Loss through theft & dishonesty	Low	Losses resulting from a bank error would be immediately reported to the bank. Possible losses from unauthorised access to the Council's bank accounts are minimal. Council is covered by a Fidelity Guarantee insurance.	
	Inadequate controls	Med	Reconciliations are prepared monthly by Clerk and reported to Council. Two councillors signatures on all payments. Council debit card held only by the Clerk. Internal and external audits carried out.	
<b>Cash</b>	Loss through theft or dishonesty	Low	Cash is banked within 3 working days. No petty cash is held and sundry items are purchased using the Council's debit card. Monthly reconciliation by two councillors.	Existing procedures are adequate
<b>Debit Card</b>	Incorrect Use	Med	Use of the Council's debit card <del>is restricted to use by or with the permission of the Clerk governed by the Council's Debit Card Use Policy.</del> All debit card purchases are added to accounts and reviewed and approved by council with all other expenditure.	Existing procedures are adequate
<b>VAT</b>	Compliance with Customs & Excise regulations	Med	VAT payments and claims calculated by Clerk and reclaimed quarterly. Internal and external auditor to provide double check.	Existing procedures are adequate
<b>Reporting &amp; Auditing</b>	Insufficient Information	Low	All income and expenditure are presented at Council meetings along with bank balances. All accounts are available for public inspection.	Existing procedures are adequate
	Compliance	Low	The AGAR is published on the Council's website. Governance is reviewed by the Internal Auditor <del>bi</del> -annually. Internal audits take place <del>twice a year</del> annually.	
	Inadequate Records	Low	The Clerk compiles all paperwork relating to monthly income and expenditure in hard copy. Electronic files are save to the cloud.	
<b>Compliance</b>	Not adhering to policy & procedures as set out in the Financial regulations	Low	The RFO & Council to follow the Council's financial regulations which are reviewed annually.	Existing procedures are adequate
<b>Direct Costs/Debts</b>	Goods not supplied but billed	Low	The Clerk checks that goods have been received prior to preparing invoices for submission to Council for authorising payment.	
	Incorrect Invoicing	Low	<del>At a Council meeting any Councillor can query an invoice prior to payments approval. Prior to each Council meeting invoices are checked by the Clerk. A payments schedule is circulated to Council and any councillor can query an invoice with the Clerk. If satisfactory, the payment schedule is approved at a Council meeting.</del>	

Subject	Risk Identified	Risk	Control & Action	Review/Assess/Revise
	Cheque payable incorrect	Low	The Clerk prepares cheques. After the Council meeting at which the payments are approved two Councillors will sign the cheque and initial the cheque stub.	Existing procedures are adequate
	Electronic payment incorrect	Med	The Clerk uploads the online payments and provides a copy of the invoices together with the payment list. After the Council meeting at which the payments are approved two Councillors sign the invoices and payment list then log in to the banking system and authorise the payments checking that the payments matched the approved payment list.	
	Loss of Stock	Low	The Council has only minimal stocks and these are monitored by the Clerk.	
	Unpaid Invoices	Low	Unpaid invoices due to Council are pursued by the Clerk on a regular basis.	
<b>ACPC Run Activities</b>	Risk of financial loss	Low	A maximum exposure is ascertained and agreed prior to the event. If finance is not secured in advance there may be some financial risk which would need to be covered by Council's reserves.	Existing procedures are adequate
<b>Grants Awarded by Council</b>	Not following the grant claims procedure	Low	The Clerk ensures that the Grants Policy is adhered to. A grant application form has been devised to keep up to date records of applications.	Existing procedures are adequate
	Grant Payments		The Clerk ensures that all grants are budgeted for and a schedule of payments are kept for audit purposes. Payments are made in accordance with the Grants Policy.	
<b>Grants Awarded to Council</b>	Not receiving grant funding when successfully applied for	Low	The Clerk will ensure that all grant payments are made to Council according to the terms of the grant and at the correct time, following up if the are not.	Existing procedures are adequate
<b>Charges/Rental Receivable</b>	Receipts of charges, leases	Low	Invoices are issued in advance of rental period. A schedule is kept, updated and monitored by the Clerk.	Existing procedures are adequate
<b>Best Value/ Accountability</b>	Work awarded incorrectly	Med	Quotes for any work undertaking by contractors will be sought as per the Council's Financial Regulations. All quotes are considered by Council or relevant committee.	Existing procedures are adequate
	Overspend on services	Med	If a problem is encountered with a contract the Clerk will investigate, check the quotation/tender, research the problem and report the matter to Council <b>or relevant committee.</b>	
<b>Salaries &amp; Associated Costs</b>	Salary/expenses paid incorrectly	Low	Payments of salaries <b>are in line with contract terms and</b> are made by BACS. The instruction for each payment is signed by two authorised bank signatories and are retained and any payments are reported to Council as made.	Existing procedures are adequate
	Wrong hours paid	Low	The Finance Committee authorise timesheets prior to payroll being processed and then authorise payments.	
	Wrong rate paid	Low	Council assess salary rates annually. Salary analysis and payslips are produced by the Clerk on a monthly basis and are circulated to the Finance & Staffing committee available for inspection at the Council meetings and signed.	
	False employee	Low	The Council authorises the appointment of all employees.	
	Wrong deductions of NI or Tax	Low	Tax and NI is worked out by the external payroll administrators.	
	Unpaid Tax & NI Contributions to HMRC		Payments are made monthly to the HM Revenue by the Clerk . The external payroll administrators produce a monthly Inland Revenue Return which is checked by the Clerk. The Clerk checks directly on the HMRC account that all the payments have been received and are correct.	

Subject	Risk Identified	Risk	Control & Action	Review/Assess/Revise
<b>Employees</b>	Fraud by staff	Low	Financial risks are low as only the Clerk has access to Council's debit card. The requirements of Fidelity Guarantee insurance are adhered to with regards to fraud.	Existing procedures are adequate
	Misuse of Council debit card	Low	The debit card is kept securely in locked safe when not in use. If removed for use, the card is returned to the safe as soon as practicable once the transaction has been completed. Each transaction is reported to next Council meeting.	
	Health & safety	Low	All employees to be provided with adequate direction and safety equipment needed to undertake their roles <b>and are provided with a copy of the Council's Health and Safety Policy</b> . Regular risk assessment checks of workplace carried out.	
<b>Election Costs</b>	Risk of an election cost	Low	Risk is higher in an election year. Estimated costs to be obtained from Bucks Council and included in the budget if insufficient reserves in General Reserves	Existing procedures are adequate
<b>Annual Returns</b>	Annual Audit not completed within the set deadline	Low	The Clerk/RFO prepares the year end accounts statements and AGAR for the internal auditor to review in April. Once the internal audit has been completed the Clerk/RFO prepares the remainder of the AGAR for Council's approval in May/June. The Clerk/RFO then submits the AGAR with supporting papers to the External Auditor.	Existing procedures are adequate
	Annual Audit is not advertised	Low	The Clerk/RFO ensures the annual audit and the conclusion of the audit notices are displayed on the Council's noticeboard and website for the prescribed period of time.	
<b>Contractors</b>	Work inadequate / denial of responsibilities	Med	Clear brief given clarifying the nature of projects and timescales. Effective monitoring takes place	Existing procedures are adequate
	Health & safety	Low	All contractors to provide a copy of their public liability insurance and risk assessments prior to work being carried out.	

# Aston Clinton Parish Council Risk Assessment Management (Last Review: May 2022 - Next Review May 2023)

## BUSINESS CONTINUITY

Subject	Risk Identified	Impact	Control & Action	Review/Assess/Revise
Loss of key personnel	Inability to conduct Council business	Med	In the event of the Clerk being indisposed the Chairman is to contact the Buckinghamshire & Milton Keynes Association of Local Councils for advice. <b>A locum Clerk may be engaged.</b>	Existing procedures adequate. Member of NALC/SLCC
Council Records (Paper)	Loss through theft/fire/damage	Med	The Council's records are stored at the Council office. The documents are stored in a lockable fireproof safe. The Council has a records management policy which set out retention and destruction periods for council records.	Existing procedures are adequate
Council Records (Electronic)	Loss through theft/fire damage/Data Corruption	Med	The Council's electronic records are stored in the <b>Microsoft Share Drive iCloud.</b> Minutes, agendas and policies are held on the Council's website. <b>All laptops are protected via adequate anti-malware products and are protected by adequate passwords.</b>	Existing procedures are adequate
Councillors	Failure to retain or secure the necessary number of members for the Council	Low	When a vacancy arises the Clerk is to follow correct legal processes and ensure appropriate actions is taken to try and co-opt members onto Council.	Existing procedures are adequate

## LEGAL

Subject	Risk Identified	Level	Management/Control of Risk	Review/Assess/Revise
Member's Interests	Register of Members interests	Medium	Completed register of members' interest forms are submitted to the Monitoring Officer. The register is updated when circumstances change and is reviewed annually. All registers are publishes on the Council's website.	Existing procedures are adequate
	Conflict of interest	Low	Councillors are required to declare an interest in any item of business and this is recorded in the minutes.	
Data Protection	Policy Provision	Low	The Council is registered with the Information Commissioner. <b>The Council's Data Protection Policy is adhered to and a data breach log kept.</b>	Existing procedures are adequate
Freedom of Information Act	Non-compliance with Model Publication Scheme	Low	The Council conforms to the Freedom of Information Act and responds to individual requests in accordance with it.	Existing procedures are adequate

# Aston Clinton Parish Council Risk Assessment Management (Last Review: May 2022 - Next Review May 2023)

## GOVERNANCE & MANAGEMENT

Subject	Risk Identified	Risk	Control & Action	Review/Assess/Revise
<b>Compliance</b>	Lack of knowledge of regulations and codes	Low	The Clerk ensures that all Councillors have available relevant Acts; that a Code of Conduct, Standing Orders and Financial Regulations are in place and training is provided where relevant.	
	Absence of Standing Orders	Low	Ensure that Standing Orders are produced and adopted by the Council, understood by Councillors and reviewed annually.	Existing procedures are adequate
	Council acting outside its powers laid down by Parliament	Low	Clerk to monitor relevant legislation and report to Council. Legal advice to be sought where necessary.	
<b>Agendas/Minutes/Notices/Statutory Documents</b>	Accuracy and legality	Low	Agendas and minutes are produced in the prescribed method by the Clerk and adhere to the legal requirements. Agendas are displayed and minutes are available in accordance with the legal requirements. Minutes are approved and signed at the following meeting.	Existing procedures are adequate
	Business conduct	Low	Business conducted at Council meetings is managed by the Chair.	
<b>Insurance</b>	Adequacy	Low	An annual review is undertaken of all insurance arrangements prior to renewal.	
	Public Liability: risk to third party and/or property.	Medium	Insurance is in place for £10million. Risk assessments are regularly carried out to comply with requirements. The play equipment is inspected weekly and an annual ROSPA inspection takes place. <b>Trees are investigated when damage is reported and there is a rolling programme of tree safety Surveys. Burial Ground memorial safety tests are carried out.</b>	Existing procedures are adequate
	Employer Liability: non-compliance with employment law	Low	Employees and Council to undertake adequate training and seek advice from the Buckinghamshire and Milton Keynes Association of Local Councils.	
	Fidelity Guarantee	Low	The amount is reviewed annual to ensure insurance cover is sufficient for the Council's needs.	
<b>Litigation</b>	Risk of legal action being taken against the Council	Medium	Public Liability Insurance covers general personal injury claims where the Council is found to be at fault. The park, open spaces and burial ground are checked regularly. There is a rolling programme of tree reviews in accordance with specialist advice. Trees are investigated when damage reported. Risk Assessments carried out for all Council events. Burial Ground memorial tests are carried out.	Existing procedures are adequate

# Aston Clinton Parish Council Risk Assessment Management (Last Review: April 2023- Next Review April 2024)

## ASSETS & PROPERTY

Subject	Risk Identified	Risk	Control & Action	Review/Assess/Revise
<b>Assets</b>	Loss or damage to assets and third parties/properties	Low	A list of assets is kept and an annual review of assets is undertaken for insurance provision. Any significant changes are notified to the insurance provider.	
	Security of buildings	Low	CCTV coverage of buildings. RKP has a security alarm fitted. Council office is locked when not in use and equipment is stored in the safe.	
	Poor maintenance of assets or amenities	Low	All assets owned by the Council are regularly reviewed and maintained. Maintenance agreements are in place where necessary.	Existing procedures are adequate
	Loss of income or performance. Risk to third parties	Low	All repairs and relevant expenditure for any repair is actioned/authorised in accordance with the correct procedures of the Council. Assets are insured. All public amenity land and playparks are inspected regularly by the Council.	
	Taking responsibility for community assets without adequate business planning		All implications of transfer are considered before a decision is taken. These will include financial projections, legal processes, budlings or land surveys, staffing and management responsibilities.	
<b>Notice Boards</b>	Risk of damage	Low	The Council currently has three noticeboards. No formal inspection procedure is in place but any report of damage and faults are reported to Council and dealt with in accordance with the correct procedures of the Council.	Existing procedures are adequate
<b>Street Lighting</b>	Risk/injury to third party	Low	Insurance is in place. All maintenance issues dealt with once Council notified. Structural survey to take place every 5 years.	Existing procedures are adequate
<b>Street Furniture</b>	Risk of damage, injury to third parties	Low	The Council own waste, grit and dog bins, All are insured. Regular visual inspections take place. Faults are reported to the Clerk and repairs/replacements are undertaken as necessary.	Existing procedures are adequate
<b>Mobile Vehicle Activated Signs</b>	Risk of damage, injury to third parties	Low	The Council currently owns 1 MVAS and solar panel. There is a Risk Assessment in place for the movement of the MVAS to different locations. The solar panel remains in one location. Insurance is in place.	Existing procedures are adequate
<b>Burial Ground</b>	Interments; risk of damage, injury to third parties.	Low	A Sexton is present at all interments and identifies and informed mourners/funeral directors of any hazards.	
	Memorials: Risk of damage, injury to third parties	Low	The Clerk has been trained to carry out memorial safety checks. Memorials failing the safety checks are temporarily secured and the owners notified that remedial works is required.	Existing procedures are adequate



Item	Date Purchase	Original Cost	Invoice	Total Cost:
Park wooden bridge No 1		£1,500.00		£120,267.88
Park wooden bridge No 2		£1,500.00		
Park shelter green x 1		£1,500.00		
Car park lighting columns	06/12/2012	£1,200.00	y	
new car park lightis	02/05/2013	£427.00	y	
Car Park height barriers x 2	05/12/2012	£1,160.00	y	
Park low metal hoop barriers	10/12/2012	£4,865.00	y	
33m knee rail fencing to car park	21/02/2016	£750.00	y	*
Car park fencing and sleepers for brook	31/05/2011	£156.88	y	
Metal Gates x 2 (Stream& churchyard)	19/05/2011	£299.02	y	
Green hooped perimeter barrier 150cm at park entrance	28/09/2023	£122.48	y	*
5m Single Leaf Access Gate (Allotment Gate)	21/09/2022	£1,352.90	y	
allotment fencing	01/03/2017	£5,415.00	y	
Allotment water tank installation	01/07/2011	£6,428.00	y	
Park bin store	01/09/2016	£1,500.00	y	
Allotment Shed	22/10/2017	£2,329.00	y	
Defibrillator	31/03/2016	£1,995.00	y	
Point to Point network equipment	25/10/2019	£300.00	y	
Memorial Bench (Ben)	27/10/2015	£569.17	y	
Picnic benches x 8	01/01/2016	£3,600.00	y	
Park metal picnic tables x 4 @ £642.50		£2,570.00	y	
Park dog bins 9 @£350 each		£3,150.00	y	
Bin for rough area of park	01/06/2011	£448.25	y	
Park Cardiff Lidded bin x 2	01/01/2011	£718.00	y	
4 x park bins	01/01/2016	£1,600.00	y	
Park Litter Bins x3	21/04/2016	£1,007.00	y	
Park litter bins x 7 @ £350		£2,450.00	y	
Dual Litter/recycling Bin 160l (Middlesborough)	28/10/2023	£661.29	y	
Park metal benches x 6 @ £500		£3,000.00	y	
Signs: Churchill Hall	19/05/2016	£186.50	y	
Signs: Aston Clinton Park entrance Sign x 2	01/10/2015	£2,537.00	y	
Signs: Barrier will be closed 780mmx600mm x 2	24/04/2015	£150.16	y	
Signs: No through road/no access to park	21/01/2013	£65.05	y	
Signs Muga 780mmx600mm sign	10/02/2016	£70.08	y	
Signs: Using your skatepark 570mmx660mm x 2	17/07/2015	£111.62	y	
Signs: Danger deep water	01/05/2016	£152.28	y	
signs: 20 x empty liquids take rubbish home	18/06/2021	£152.64	y	
Signs: 1 x harness for swing	19/10/2022	£17.10	y	
Signs: Park entrance noticeboard and disabled parking sign	15/11/2011	£157.75	y	
Signs: No dogs allowed in play area signs x 3	17/06/2021	£79.75	y	
Signs: Annual Festival Dog Competition Banner	11/04/2023	£89.61	y	*
Signs: RKP Official Opening internal sign	11/04/2023	£114.62	y	*
noticeboards		£93.98	y	
CCTV: ANPR Camera & Turret Camera	14/10/2022	£5,462.00	y	
CCTV: PTZ Camera	14/10/2021	£1,000.00	y	
CCTV: Extension to Additional Pole and Camera	24/08/2022	£7,450.00	y	
Post boxes for pc and park clubs	01/07/2012	£82.80	y	
Youth Club/Office wall mounted cigarette station	26/01/2022	£31.67	y	
RKP Double Boot Wiper near changing room external door	24/09/2021	£292.99	y	
RKP Internal Signage x 34	04/08/2021	£1,035.18	y	
Red Kite Pavilion Name Lettering	11/05/2021	£1,892.22	y	
RKP 6l Foam Fire Extinguishers x 6	30/04/2021	£209.94	y	
RKP Powerx Co2 Fire Extinguishers x 7	30/04/2021	£279.93	y	
RKP Wet Chemical 6l Fire Extinguishers	30/04/2021	£59.00	y	
RKP Acoustic Panels Main Hall and upstairs room	02/09/2021	£9,000.00	y	
RKP Audio Visual Equipment	11/12/2020	£35,921.00	y	
RKP Bike Racks 'Sheffield Cycle Hoop x 4	08/08/2022	£460.00	y	
RKP Bike Racks 'Sheffield Cycle Hoopwith tapping bar x 2	03/08/2022	£308.00	y	
RKP Cigarette Ash Bin x 1	03/02/2023	£39.99	y	
Compact Boot Scraper Brush & Wiper x 2 @ £95.51	07/04/2023	£191.03	y	*

DISPOSAL LIST	Removed	Date	Notes
Churchyard/allotment gates	£358.82	16/03/2021	(Agreed as part of insurance review)
CCTV equipment	£2,760.00	Oct-21	Disposed and replaced with new
Pavilion fire extinguisher	£117.99	Apr-21	Disposed and replaced with new
Pavilion Fire extinguisher	£91.01	Apr-21	Disposed and replaced with new
park bins	£1,208.00	16/03/2021	Duplicate item
bike racks	£336.00	16/03/2021	
Park Kick Wall	£5,000.00	16/03/2021	(AGREED as part of insurance review)
Park yellow gate	£2,500.00	16/03/2021	AGREED March F&S
Football Security fence and gate	£1,466.40	16/03/2021	(AGREED as part of insurance review)
			(AGREED as part of insurance review 4 x
Park dog bins x 4 @£350	£1,400.00	16/03/2021	bins removed)
Park litter bins x 4 @ £350	£1,400.00	16/03/2021	4 x removed
			(AGREED as part of insurance review 6 x
Park metal benches x 6 @ £500	£3,000.00	16/03/2021	benches removed)
Water Pump for allotment tank	£300.00		No longer servicable

Item	Date Purchased	Original Cost	Total Cost:
Trim Trail equipment	29/10/2012	£22,795.00 y	<b>£391,316.24</b>
Play equipment - puss in boots (Play-Ground Supplies)	03/05/2011	£11,972.00 y	
Playground swings (fenland leisure)	20/07/2012	£351.40 y	
Park swings	01/07/2013	£996.00	
Boat Seat (SutcliffePlay)	15/12/2020	£524.10 y	
Streetscape cone climber & Sturdy Tricky Stick	11/01/2021	£17,720.00 y	
Wicksteed Roundabout		£450.00	
SeaSaw		£350.00	
Inclusive play park equipment (Caloo manddala roundabout; wheelchair straps; single point basket swing; inclusive swing)	31/05/2016	£39,097.39 y	
Skate Park spine	17/07/2012	£6,404.89 y	
Skate Park Mini Ramp	22/01/2018	£11,280.00 y	
Park skateboard area and equipment		£30,000.00	
MUGA	22/12/2015	£86,995.00 y	
All Weather Pitch	18/12/2017	£73,104.00 y	
AWP: Locinox Free Lock & Handle	05/08/2022	£249.99 y	
Flood light heads - AWP	30/11/2020	£9,310.64 y	
Park football post sockets	01/07/2009	£241.50	
PlayPark Aug22Caloo Upgrade Incd (Quali Cite Discovery Play zone; Agility Multiplay Climber; Vinci Spring Horse, Vinci Street Play Panel Playhouse, Vinci Swings (cradle seats) , 1.5m slide, Vinci Jeep, Quali cite Dome Climbing Wall)	25/07/2022	£79,315.30 y	
Forza Basketball Heavy Duty Hoop x 2	16/08/2022	£159.03 y	

DISPOSAL LIST		Removed	Date	Notes
Hogs-back play equipment	01/12/2011	£780.87		removed July 2022 and replace with new Caloo equipment
Playground - various play items		£126,700.00	16/03/2021	(AGREED as part of insurance review)
Playground Honeycombe whirl seat	01/06/2009	£228.34		
Tennis club lighting	22/01/2013	£21,995.00	20/02/2023	Tennis club removed and have installed their own lights

Item	Date Purchased	Original Cost	Invoice	Total Cost:
Compound security fencing		£1,500.00		<b>£18,021.73</b>
Compound security fence and gate	01/01/2011	£1,332.00		
Compound fencing	01/01/2017	£680.00		
Compound Goalpost racking	03/09/2011	£420.00 y		
1965 lawn flite tractor	17/03/2023	£1,250.00 Y		
Easy 125 small trailer	12/03/2023	£250.00 y		
Explore GT Electric Quad Bike	20/07/2023	£4,458.25 y	*	
Compound Road Closed Signs x 4	01/11/2009	£154.51		
Boss 5 Shelf Racking	04/11/2022	£299.98 y		
TransBank Hazardous Storage chest	24/04/2014	£226.35 y		
Compound chainsaw Stihl 029		£300.00		
Compound strimmer/trimmer Stihl KM130R		£400.00		
Compound STIHL BG56 C-E Blower	11/11/2020	£165.83		
Compound compressor Concin	17/05/2013	£130.00 t		
Compound Generator	10/12/2015	£179.99		
Compound inverter Draper MMA TIG 80 Amp		£86.00		
Compound washer Draper PPW540		£1,700.00		
drill	01/07/2016	£90.90		
2-section ladder 3.6m	11/07/2022	£99.07 y		
2.4m 3 leg tripod ladder	09/06/2023	£249.99 y	*	
DeWalt DCS355N Cordless Brushless Multi-Tool	19/03/2023	£83.33 y		
TR2.36H Petrol dirty water pump	08/08/2022	£429.99 y		
50m Hose Reel x 2	25/06/2021	£77.00 y		
Hydro Sure Two Wheel Hose Cart	28/04/2021	£92.00 y		
wheel barrow	01/06/2016	£99.99		
85l silverhouse Wheelbarrow	01/11/2022	£46.66 y		
Powered Yellow Cart	29/06/2020	£2,209.90		
Hillbrush Litter Picker	18/05/2021	£16.62		
Compound Long handled Dustpan and Brish set	07/10/2020	£22.46		
5 x 80l black plastic bins	06/02/2022	£90.00 y		
Oregon forestry Helmet	16/09/2022	£34.99 y		
50m static warm white outdoor string lights	18/11/2022	£149.58 Y		
Adept GRP Electric Kiosk	08/07/2022	£630.00 y		
White Surface Mounted electric metre box	16/03/2022	£39.35 y		
Hi-Vis Yellow Parka EL	21/10/2022	£26.99 y		

**DISPOSAL LIST**

	Removed	Date	Note	
Compound security fencing for football	£1,744.35	16/03/2021	(AGREED as part of insurance review)	
Compound blower Echo ES1000	£250.00	17/03/2021	Replaced by new one	
Compound ballast roller Twose (Olivers)	£500.00	16/03/2021	(AGREED as part of insurance review)	Sold
Compound Jupiter (Olivers)	£500.00	16/03/2021	(AGREED as part of insurance review)	Sold

## ACPC Asset Register from 31 March 24 at 26 March 2024

Land & Buildings	Date Purchased	Purchase Price	Invoice	Total Cost	
Red Kite Pavillion	29/01/2021	£2,052,490.43	n/a	<b>£2,317,843.10</b>	Build and development costs
Office building	01/07/2009	£39,893.50	n/a		
Youth club building		£180,000.00	n/a		
Compound Steel Garage	01/08/2022	£13,430.00	y		Cement floor base and Lifelong Steel Garage installed
Tennis Club Clubhouse/WC	21/07/2020	£32,029.17	y		

**DISPOSAL LIST**

	Removed	Date	Note
Compound garage building	£15,000.00	01/05/2021	Building condemned and demolished

## ACPC Asset Register from 31 March 24 at 26 March 2024

Item	Date Purchase	Original Cost	Invoice	Total Cost:	Removed	Date	Note
Street lampposts x 198 @ £750		£147,750.00		<b>£247,956.31</b>			
new LED streetlights	01/03/2017	£10,919.51					
new LED streetlights	17-18	£10,919.51					
War Memorial		£40,000.00	n/a				
Molique Aubrey Fountain (Restored March 22)		£7,050.00	y				was £1 now revalued following restoration
York stone patio at Molique Aubrey Fountain		£7,000.00	y				invoice includes removal of old patio
Street bus shelter 1 by War Memorial		£1,500.00					
Street bus shelter 2 by The Bell		£1,500.00					
Street bus shelter 3 by Rising Sun roundabout		£1,350.00					
Street bus shelter bin London Road	01/02/2012	£299.95	y				
New bus shelter - Mela	13/06/2019	£7,324.00					
Bus shelter bench	31/07/2019	£199.00					
Sign: Burial Ground aluminum sign	10/03/2016	£146.36	y				
village bin	01/09/2016	£285.14					
Bin on Upper Icknield Way	22/11/2012	£249.00	y				
1 dog bin (red)	05/06/2015	£289.48	y				
3 dog bins (red)	13/07/2015	£777.33	y	*			
On-street notice boards	01/07/2010	£1,400.00					
Defibrillator	31/03/2016	£1,995.00	y				
ElanCity MVAS	01/12/2021	£1,952.37	y				
Elan City 80w Solar panel	23/07/2023	£398.88	y	*			
Lest we forget Bench by War Memorial	01/07/2022	£1,117.00	y				
Wildlife Bench by Mela on London road	01/07/2022	£1,117.00	y				
NHS Breathing Space Bench Stablebridge Junction	20/09/2022	£1,312.00	y				
4ft Oak benches x 2 at Fountain	06/06/2022	£704.17	y				
Green bus Stop Bin (o/s 128 London Road)	30/08/2023	£257.15	y	*			
Union Jack 2y flag	01/10/2023	£65.95					
St Georges flag 2 yard	03/10/2023	£77.51	Y	*			
<b>DISPOSAL LIST</b>					<b>Removed</b>	<b>Date</b>	<b>Note</b>
1 x streetlight o/s 30 Beechwood way					£ 750.00	17/03/2023	base corroded and unsafe - removed

ACPC Asset Register from 31 March 24 at 26 March 2024

Item	Date Purchased	Original Cost	Total Cost:
			£0.00

**DISPOSAL LIST**

Anthony Hall Tables and chairs	01/11/2010
Anthony Hall Tables	01/11/2010

Removed	Date	Notes
£3,252.40	31/03/2023	items no longer used by Council
£975.25	31/03/2023	items no longer used by Council

<b>Overall Total Cost</b>
£3,109,385.68

# Aston Clinton Parish Council

## Grant Awarding Policy and Application Form

Adopted: April 2022 Next Review: April 2024

### Policy Statement

Aston Clinton Parish Council (hereby referred to as ACPC) has the power to make a grant or gift to an organisation for a specific purpose that will benefit the Parish, or residents of the Parish, and which is not directly controlled or administered by ACPC.

Grants will be considered to organisations who can demonstrate that the funds will be spent in the interests of or direct benefit of the area or its inhabitants, or of part of it, or some of it and the direct benefit should be commensurate with expenditure.

Nothing contained herein shall prevent ACPC from exercising, at any time, its existing duty or power in respect of providing financial assistance or grants to local or national organisations under the provisions of the Local Government Act 1972, Section 137.

### Guidelines for Grant Applications

1. Grant applications will only be considered from groups and organisations whose activity or service benefits residents of the Parish.
2. ACPC awards grants, at its absolute discretion, to organisations which can demonstrate a clear need for financial support to achieve an objective which will benefit the Parish.
3. Grant applications cannot be made retrospectively.
4. ACPC will NOT award grants to: -
  - Individuals;
  - Commercial organisations;
  - Purposes for which there is a statutory duty upon other local or central government departments to fund or provide;
  - "Upward funders" i.e. local groups where fund-raising is sent to a central HQ for redistribution.
  - Political parties;

This list is not exclusive and may be added to at ACPC's discretion.

5. Applications from religious groups will be considered where a clear benefit to the wider community can be demonstrated irrespective of their religious beliefs. Compliance with this requirement will need to be demonstrated throughout the project.
6. Schools will only be grant aided for environmental purposes or if, in the opinion of ACPC, their application is for the benefit of the wider community.
7. Applications from education, health or social service establishments will be considered where the organisation can demonstrate that it is working in partnership with other groups and where there are benefits to the wider community within the parish.
8. Ongoing commitments to award grants or subsidies in future years will not be made. A fresh application will be required each year.

9. The size of any grant awarded is at the sole discretion of ACPC.
10. ACPC may make the award of any grant or subsidy subject to such additional conditions and requirements, as it considers appropriate.
11. ACPC reserves the right to refuse any grant application which is considered to be inappropriate or does not fall within the objectives of ACPC.
12. Funding will be considered for up to three years, and any subsequent funding will be at the discretion of the Council. Applicants should show that they have sought funding from other sources and the outcomes/feedback received.
13. Normally organizations can apply no more than once each financial year, however exceptional circumstances will be considered.
14. ACPC will consider applications at least two times in each financial year.
15. Retrospective grants will not be considered.
16. This policy may be amended at any meeting of ACPC following a motion having been published on the agenda for that meeting beforehand.

### **Application Procedure**

17. All applicants must complete a Grant Application form and provide supporting information. Grant application forms are available from the Clerk or from ACPC's website
18. Applicants are expected to provide full financial information including the latest annual accounts which have been checked and signed by a person independent of the group, the current balance sheet, bank statements and details of any loans or funding from other sources.
19. For projects costing over £3,000 ACPC will require that the organisation has robust tendering regulations, e.g. obtaining a minimum of three tenders. ACPC reserves the right to request proof of the tender process.

### **Successful Applications**

20. Grants must only be used for the purpose for which it was awarded and any unspent portion of the grant must be returned to ACPC by the end of the financial year in which it was awarded unless a firm financial commitment has been entered into which will be met within the following year.
21. If the grant is to purchase a capital item ACPC must be provided with a copy of the invoice before the grant payment is made.
22. Applicants must acknowledge ACPC in any publicity relating to the grant and agree to ACPC publicising details of any grants it makes. Where appropriate ACPC may require a notice to be affixed.
23. ACPC will not increase the grant if applicants spend more than the agreed budget.
24. Within one month of the completion of the project completion the applicant will provide ACPC with a report on the project and its impact on the community within Aston Clinton.

# GRANT APPLICATION FORM

This form will be submitted to Aston Clinton Parish Council to assist in their decision making. Any financial figures should be for the last financial year.

<b>Organisation/Group Details</b>
Name of organisation/group
Type of organisation/group – If applicable give charity/company registration number.
Contact's name
Position within the organisation/group
Contact's address
Contact's telephone number
Contact's e-mail address
What services, facilities and activities does your organisation/group provide?
Who benefits from these services, facilities and activities with particular reference to the residents of Aston Clinton.
Number of members in the organisation/group
Number of members resident in Aston Clinton
Total spent by the organisation/group in the last twelve months
Total received by the organisation/group in the last twelve months
Main income sources – please itemise
Current bank balance (please state date)

## Project Details

Name of Project

When will the project start and end or take place?

Description of the Project –

Describe your project in detail. Who will do what, when and why? You may attach other documents to aid your explanation.

Who will benefit from the Project? How many people will benefit and how many of them are residents of Aston Clinton. Describe what category of people will benefit

How will you know if your project has been successful? What will you be measuring and how will you measure it?

Will the project continue after this grant is spent? If so, how will it be funded?

## Financial Details

What is the total cost of this project? – Provide details of how this figure is built up. You may wish to use a separate sheet.

How much money is this grant application for?

Where will the difference between the project cost and the grant application come from?

Have you applied, been promised or received Grants/Donations from any other sources for this project? If so, who?

If you do not receive funding from ACPC will the project, still go ahead?

Bank details for the organisation/group

## Declaration

We confirm that all the information contained within this Application is true and accurate to the best of our knowledge and belief, and that we are authorised to submit this application on behalf of the organisation/group.

We understand that any grant received from Aston Clinton Parish Council (ACPC) resulting from this Grant Application will be spent in accordance with the Application and any grant conditions made to it.

We undertake to repay to ACPC any grant funds not spent or not spent in accordance with the Application and ACPC's grant conditions.

We understand that we alone are responsible for managing the project and have no claim on ACPC in the event of any unanticipated costs or liabilities.

We undertake to report the ACPC at the end of the project on its success.

We have provided copies of the following documents to support the application. Please tick as appropriate

- |                |                          |
|----------------|--------------------------|
| Accounts       | <input type="checkbox"/> |
| Balance Sheet  | <input type="checkbox"/> |
| Bank Statement | <input type="checkbox"/> |
| Constitution   | <input type="checkbox"/> |
| Project Budget | <input type="checkbox"/> |

Signature 1:  
Contact person

Signature 2:  
Chair or senior representative of organisation/group

Date:

Please return your completed application form and supporting documents to:

The Clerk  
Aston Clinton Parish Council  
Council Office, Aston Clinton Park  
London Road, Aston Clinton  
HP22 5HL

Email: [clerk@astonclinton.org](mailto:clerk@astonclinton.org)

# Aston Clinton Parish Council

## Debit Card Use Policy

Adopted: ??????2024 Next Review: March 2026

### 1. Introduction

- 1.1 In view of the increase of Internet purchasing due to the potential savings that online purchasing may offer, Aston Clinton Parish Council may authorise the issue of debit cards to employees for business use.
- 1.2 This policy refers only to the issue and use of Council debit cards.

### 2. Procedure

#### Issuing

1. A debit card may only be issued with prior authorisation from the Parish Council.
2. Only one (1) debit card may be held by the Council at any time, in relation to its current account.
3. Use of the Council's debit card is limited to occasions when it is not possible or practical to pay by BACS, or where suppliers are unable to offer a credit account.
4. The Clerk or any member of the Finance & Staffing Committee, with the Clerk's authorisation, may use the debit card and make payments.
- ~~5. The Clerk is only person authorised to use the debit card and make payments. No other individuals may use the card.~~
6. The Clerk is solely responsible for the safe keeping of the debit card.
7. The PIN will remain the knowledge of the Clerk only and must be kept confidential, as must the card security number.
8. If the debit card becomes lost or stolen, it must be reported to the issuing bank immediately upon discovery and the Chair of the Parish Council. The Council will provide the bank with all the information in its possession as to the circumstances of the theft, misuse, loss of the card or disclosure of the PIN number and take all steps deemed necessary by the bank to assist in the recovery of the missing card.
9. The issuing bank must be told to cancel the debit card to prevent any unauthorised usage. A card that is reported as lost, stolen or liable to misuse will not be subsequently used, but will be destroyed by cutting it up into pieces. Written confirmation of its destruction will be forwarded to the bank and notified to the Council.
10. In the event of the Clerk's termination of employment, the Clerk must return any issued debit card to the Chair of the Parish Council and the card will be destroyed by cutting it up into pieces. Written confirmation of its destruction will be forwarded to the bank and notified to the Council.

#### Usage

11. The Clerk shall be permitted to use the debit card for making online and/or telephone payments only. For online purchases, only secure websites must be used.
12. Cash withdrawals are not permitted on the card.
13. Purchases on the debit card must comply with the Council's Financial Regulations.
14. Each transaction is limited to £750 at any time, unless pre-authorised by the Council in advance.

15.

**Reconciliation & Inspection**

16. Receipts of debit card transactions must be kept, and all card payments must be included on the payments listing for presentation to Council for noting and public scrutiny.
17. If any purchases contain any charges for VAT, a proper VAT receipt or invoice should be obtained.
18. The Clerk will check receipts against the debit card statements and will investigate any discrepancies and report them to the Finance & Staffing Committee

**Fraudulent Use or Misuse**

19. The debit card cannot be used for non-Council or personal expenditure. Any misuse or fraudulent uses may result in disciplinary action being taken.
20. This document and guidance should be read in conjunction with adopted Financial Regulations and Standing Orders.