



## DUSTON PARISH COUNCIL

Parish Office  
Duston Community Centre  
Pendle Road  
NORTHAMPTON  
NN5 6DT

Tel: 01604 583626  
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### **FINANCE AND GENERAL PURPOSES COMMITTEE**

Cllr Alan Bottwood (Chair), Cllr Mike Pepper (Vice-Chair),  
Cllr David Huffadine-Smith, Cllr John Caswell, Cllr Mike Ingram,  
Cllr Paul Anderson, Cllr Ken Clarke, Cllr Sandie Maitland

23<sup>rd</sup> November 2018

Dear Councillor,

You are hereby summoned to a meeting of Duston Parish Council in Duston Community Centre, Pendle Road, Duston, NN5 6DT on **Thursday 29<sup>th</sup> November 2018 7pm** when the following business will be transacted.

### **AGENDA**

**35. To receive apologies for absence**

**36. To receive and approve the minutes of the meeting held on Thursday 1<sup>st</sup> November 2018 -(APPENDIX A)**

**37. To receive declarations of interest under the Council's Code of Conduct related to business on the agenda** (Members should disclose any interests in the business to be discussed and are reminded that the disclosure of a Disclosable Pecuniary Interest will require that the member withdraws from the meeting room during the transaction of that item of business).

**38. Public participation session** (Persons wishing to address Council may register their intention to do so at the above address by telephone or email by 12 noon on the day of the meeting and may speak for a maximum of 3 minutes).

**39. Bank Reconciliations**

- To review bank reconciliations (APPENDIX B)

**40. Invoices and cheques for signature**

- To review invoices and cheques (APPENDIX C)

**41. Draft Financial Regulations**

- To approve the draft Financial Regulations for Recommendation to Full Council (APPENDIX D)
- 

**42. Draft Financial Risk Assessment**

- To approve the draft Financial Risk Assessment for recommendation to Full Council (APPENDIX E).

**43. Draft Budget 2019/20**

- To approve the draft budget 2019/20 for recommendation to Full Council (APPENDIX F).

**44. Grants**

- St. Luke's Church Bell Ringers, Duston

**Justin Gleich**

***Signed on original***

**Clerk to Duston Parish Council**



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### FINANCE AND GENERAL PURPOSES COMMITTEE

#### MINUTES 1<sup>st</sup> November 2018

CHAIRMAN OF COMMITTEE: Councillor Bottwood, in the Chair

PRESENT: Cllrs Pepper, Caswell, Anderson, Maitland, Ingram, Huffadine-Smith

#### IN ATTENDANCE:

Justin Gleich – Parish Clerk,  
Gary Youens – Deputy Parish Clerk

#### **27. To receive apologies for absence**

None

#### **28. To receive and approve the minutes of the meeting held on 27<sup>th</sup> September 2018 -**

It was RESOLVED:

- The minutes of the previous meeting were approved and the Chairman authorised to sign the same (APPENDIX A).

#### **29. To receive declarations of interest under the Council's Code of Conduct related to business on the agenda**

None

**30. Public participation session**

None

**31. Bank reconciliations**

It was RESOLVED:

- To approve the Bank Reconciliations (APPENDIX B).

**32. To review invoices and cheques for signature**

It was RESOLVED:

- The invoices were approved for signature (APPENDIX C).

**33. Grant Application**

It was RESOLVED:

- The Clerk to investigate the status of Eldean Childcare.

**34. National Newspaper Subscription for Duston Library and DCC café**

It was RESOLVED:

- Not to purchase a national newspaper for NCC Duston library or DCC café.

APPENDIX B

Duston Parish Council

Bank reconciliation report for finance committee

2018/19

Current account

Month ended	Opening balance	Money received in	Transfer from savings account	Money paid out supplier etc	Salaries HMRC/Pension	Public works loan	Closing balance	Comments
Apr-18	68,306.49	32,645.38	50,000.00	25,812.36	27,605.43		97,534.08	Salaries includes councillors allowances from March pd April
May-18	97,534.08	15,095.82	50,000.00	29,120.41	23,582.50	8,610.00	101,316.99	
Jun-18	101,316.99	12,312.60		26,385.22	24,287.85	51,726.15	11,230.37	
Jul-18	11,230.37	35,177.26	80,000.00	25,832.84	21,312.51		79,262.28	HMRC payment delayed
Aug-18	79,262.28	19,242.23		17,150.15	29,626.73		51,727.63	HMRC payment from July in addition
Sep-18	51,727.63	11,918.11	40,000.00	32,568.44	25,116.03		45,961.27	Suppliers includes chg to insurance co £11,553
Oct-18	45,961.27	29,725.66	50,000.00	10,265.62	36,136.10		79,285.21	HMRC/LGSS 2 months paid due to timing of BACS. Suppliers lower as cheques raised 1.1.18
Nov-18	79,285.21						79,285.21	
Dec-18	79,285.21						79,285.21	
Jan-19	79,285.21						79,285.21	
Feb-19	79,285.21						79,285.21	
Mar-19	79,285.21						79,285.21	



**Bank Reconciliation Statement as at: 31/10/2018 for Cash Book 1 Current A/c 03573680**

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<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Barclays Community A/c 3680	31/10/2018	10	79,285.21
			<hr/> 79,285.21
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
			0.00
			<hr/> 79,285.21
<u>Receipts not Banked/Cleared (Plus)</u>			
			0.00
			<hr/> 79,285.21
		<b>Balance per Cash Book is :-</b>	<b>79,285.21</b>
		<b>Difference is :-</b>	<b>0.00</b>

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Duston Parish Council

Bank reconciliation report for finance committee

2018/19

Savings account

Month ended	Opening balance	Precept	Interest	Transfer to current account			Closing balance	Comments
Apr-18	467,725.48	233,600.00		50,000.00			651,325.48	
May-18	651,325.48			50,000.00			601,325.48	
Jun-18	601,325.48		272.27				601,597.75	
Jul-18	601,597.75			80,000.00			521,597.75	
Aug-18	521,597.75		324.22	40,000.00			481,921.97	
Sep-18	481,921.97	233,600.00		50,000.00			665,521.97	
Oct-18	665,521.97						665,521.97	
Nov-18	665,521.97						665,521.97	
Dec-18	665,521.97						665,521.97	
Jan-19	665,521.97						665,521.97	
Feb-19	665,521.97						665,521.97	
Mar-19	665,521.97						665,521.97	



**Bank Reconciliation Statement as at: 31/10/2018 for Cash Book 2 Business Saver A/c 63253058**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Business Saver A/c 3058	31/10/2018	10	665,521.97
			<u>665,521.97</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
			<u>0.00</u>
			665,521.97
<u>Receipts not Banked/Cleared (Plus)</u>			<u>0.00</u>
			665,521.97
		Balance per Cash Book is :-	665,521.97
		Difference is :-	0.00



**Bank Reconciliation Statement as at: 31/10/2018 for Cash Book 5 Petty Cash**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Petty Cash	31/10/2018	10	33.95
			<u>33.95</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
			<u>0.00</u>
			33.95
<u>Receipts not Banked/Cleared (Plus)</u>			
			<u>0.00</u>
			33.95
		Balance per Cash Book is :-	33.95
		Difference is :-	0.00



**Bank Reconciliation Statement as at: 31/10/2018 for Cash Book 6 Youth Club Float**

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<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Youth Club Float	31/10/2018	10	50.00
			<hr/> 50.00
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
			<hr/> 0.00
			50.00
<u>Receipts not Banked/Cleared (Plus)</u>			
			<hr/> 0.00
			50.00
		Balance per Cash Book is :-	50.00
		Difference is :-	0.00

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**Bank Reconciliation Statement as at: 31/10/2018 for Cash Book 7 Hospitality Float**

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<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Hospitality Float	31/10/2018	10	75.00
			<hr/> 75.00
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
			<hr/> 0.00
			75.00
<u>Receipts not Banked/Cleared (Plus)</u>			
			<hr/> 0.00
			75.00
		<b>Balance per Cash Book is :-</b>	<b>75.00</b>
		<b>Difference is :-</b>	<b>0.00</b>

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**Bank Reconciliation Statement as at: 31/10/2018 for Cash Book 8 Facilities float**

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<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Facilities float	31/10/2018	10	29.12
			<hr/> 29.12
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
			<hr/> 0.00
			29.12
<u>Receipts not Banked/Cleared (Plus)</u>			
			<hr/> 0.00
			29.12
		<b>Balance per Cash Book is :-</b>	<b>29.12</b>
		<b>Difference is :-</b>	<b>0.00</b>

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22.11.18	Float		
	20	40.00	
	10	90.00	
	5	15.00	
	2	4.00	
	1	1.00	
	0.5		
	0.2		
	0.1	0.10	
	0.05	5.00	
	0.02		
	0.01	2.01	
		<u>157.11</u>	IN TIN 22.11.18
		216.84	November receipts paid
		-300.00	Cash transferred in November
		-40.00	Deposit returned November 18
		<u>33.95</u>	TOTAL RECEIPTS & TIN as at 31.10.18
		0.00	

Reconciliation to RBS

In tin b'wd 30.9.18	278.92
Cash received (trf from bankings sheets)	
Trf in from cash takings	100.00

	<u>378.92</u>	
Cash paid out in month	<u>344.97</u>	
= Cash in tin 31.10.18	33.95	0.00
Balance per RBS 31.10.18	<u>33.95</u>	

Petty cash expenses paid

Ref	Description	£	
PC Oct 1	Poppy Cascade wire	96.03	
PC Oct 2	Land Registry Fees (war memorial)	3.00	
PC Oct 3	Gary bus fare, blooms	2.60	
PC Oct 4	J Gleich Temporary licence	21.00	
PC Oct 5	Poppy Cascade wire stubs	10.00	
PC Oct 6	Teabags	2.00	
PC Oct 7	Teabags	2.70	
PC Oct 8	Bloom/poppy cascade, coffee etc	17.97	
PC Oct 9	Transfer to Pete's float	46.60	
PC Oct 10	Gas cylinder for Bells incl deposit 40	74.00	Returned November
PC Oct 11	Poppy cascade	54.32	
PC Oct 12	Blooms thanks	14.75	

344.97



APPENDIX C

At: 11:22

PURCHASE DAYBOOK - PURCHASE LEDGER 1

Ledger No 1 for Month No 7

Order by Supplier A/c Number

Items marked with a \* are disputed invoices.

Invoice Date	Invoice No	Order No	Supplier A/c Name	Supplier A/c Code	Net Value	VAT	Invoice Total	A/C	Centre	Amount	Analysis Description
08/10/2018	6434		* AA PAT TESTING	AA02	168.50	33.70	202.20	4227	101	132.16	6434/AA PAT TESTING LTD
31/10/2018	PENSIONOCT		AVIVA	AVIVA001	83.28	0.00	83.28	4000	101	45.42	PENSIONOCT/AVIVA
18/10/2018	CHGOCT		BARCLAYS	B0001	7.57	0.00	7.57	4125	201	37.86	PENSIONOCT/AVIVA
29/10/2018	0439382		BOOKERS	BOOKERS01	356.97	51.59	408.56	4133	101	356.97	0439382/Bookers Cash & Carry
12/10/2018	QO434U		BRITISH TELECOM	BT01	1,606.16	321.23	1,927.39	4120	101	535.39	QO434U/British Telecommunicati
03/10/2018	1169		* CLUBS FOR YP	CFYP01	6,397.67	1,279.53	7,677.20	4057	213	6,397.67	Youth services Oct,Nov, Dec
31/10/2018	5130		COMPLETE GROUND MAN.	CGM001	1,159.17	231.83	1,391.00	4226	211	1,159.17	Complete, Grounds Maintenance
31/10/2018	5140		COMPLETE GROUND MAN.	CGM001	280.00	56.00	336.00	4227	211	280.00	Complete, Tree Survey
31/10/2018	5145		COMPLETE GROUND MAN.	CGM001	100.00	20.00	120.00	4226	211	100.00	Complete, Errington Park
01/10/2018	E2QZ5Z5M		COUNTY COURT	COUNTYC	633.45	0.00	633.45	4055	201	633.45	County Court fees re Natural B
31/10/2018	2135		DA HEATING LTD	DA001	250.00	50.00	300.00	4226	101	250.00	DA Heating boiler checks
09/10/2018	IN183632792		EDENRED	EDENRED	315.00	3.00	318.00	4000	201	315.00	IN183632792/EDENRED
22/10/2018	90709837		* ENTERPRISE MANAGED	EMS001	5.00	1.00	6.00	4155	101	5.00	90709837/Enterprise Managed Se
08/10/2018	5026477		* ESPO	ESPO01	348.18	69.65	417.83	4115	201	348.18	5026477/ESPO
08/10/2018	5026478		* ESPO	ESPO01	143.03	28.61	171.64	4151	101	143.03	5026478/ESPO
11/10/2018	5033143		* ESPO	ESPO01	148.00	29.60	177.60	4220	101	148.00	ESPO undercounter freezer
15/10/2018	5036683		* ESPO	ESPO01	6.78	1.36	8.14	4151	101	6.78	5036683/ESPO
15/10/2018	5036692		* ESPO	ESPO01	37.04	7.41	44.45	4115	201	37.04	5036692/ESPO
22/10/2018	5044270		* ESPO	ESPO01	280.00	56.00	336.00	4220	201	280.00	ESPO cupboard
02/10/2018	287717		* GLASS NORTHAMPTON	GLASSN	105.50	21.10	126.60	4225	102	105.50	287717/GLASS NORTHAMPTON LTD
31/10/2018	5500		NATALIE GREEN & CO.	GREE001	1,775.00	355.00	2,130.00	4050	201	1,775.00	5500/Natalie Green & Co
03/10/2018	INV-0444		* K & J HIRD	HH001	60.00	12.00	72.00	4150	101	30.00	INV-0444/K & J Hird Ltd
31/10/2018	HMRC		HMRC	HMRC01	5,059.03	0.00	5,059.03	4005	201	292.49	HMRC/HMRC PAYE & NI
								4005	101	779.73	HMRC/HMRC PAYE & NI
								4005	102	541.43	HMRC/HMRC PAYE & NI
								4000	201	917.82	HMRC/HMRC PAYE & NI
								4000	101	1,486.43	HMRC/HMRC PAYE & NI

\* APPROVED PREVIOUSLY



Ledger No 1 for Month No 7

Items marked with a \* are disputed invoices.

Order by Supplier A/c Number

Invoice Date	Invoice No	Order No	Supplier A/c Name	Supplier A/c Code	Net Value	VAT	Invoice Total	Nominal Ledger Analysis			Amount	Analysis Description
								A/C	Centre			
08/10/2018	1121		* J & S POTTER	JSP01	90.00	18.00	108.00	4000	102		1,041.13	HMRC/HMRC PAYE & NI
22/10/2018	1147		* J & S POTTER	JSP01	945.00	189.00	1,134.00	4227	211		90.00	J&S Potter remove bench
31/10/2018	LGSS		NCC - PENSION	LPGS	5,095.12	0.00	5,095.12	4220	211		945.00	Potter 3 removeable bollards
								4000	201		211.47	LGSS/Employers & School Admin
								4000	101		428.09	LGSS/Employers & School Admin
								4000	102		330.56	LGSS/Employers & School Admin
								4006	201		901.89	LGSS/Employers & School Admin
								4006	101		1,887.07	LGSS/Employers & School Admin
								4006	102		1,336.04	LGSS/Employers & School Admin
22/10/2018	INV1115757		* MOULTON COLLEGE	MCOLLEGE	80.00	0.00	80.00	4019	101		80.00	Moulton Coli, food safety
22/10/2018	INV115282		* MOULTON COLLEGE	MCOLLEGE	80.00	0.00	80.00	4019	101		80.00	Moulton Food Safety Pete
22/10/2018	INV115756		* MOULTON COLLEGE	MCOLLEGE	80.00	0.00	80.00	4019	101		80.00	Moulton Food safety Alison
16/10/2018	217543326B		* NBC	NBC01	97.50	0.00	97.50	4055	201		97.50	NBC late payment fine
17/10/2018	27378136		* NISSAN FINANCE	NF001	247.12	49.25	296.37	4140	212		247.12	27378136/Nissan Finance
22/10/2018	5848		* PRINT & COPY SHOP	PRINT	204.00	40.80	244.80	4115	201		204.00	Print - comp slips
18/10/2018	181018		* ROYAL BRITISH LEGION	RBL001	50.00	0.00	50.00	1024	201		50.00	RBLWreath
26/10/2018	1043300		* ROSPA	ROSPA	685.00	137.00	822.00	4019	101		685.00	ROSPA NGC Course Pete
26/10/2018	1043301		* ROSPA	ROSPA	685.00	137.00	822.00	4019	101		685.00	ROSPA GC2 course Pete
26/10/2018	1043302		* ROSPA	ROSPA	150.00	30.00	180.00	4019	101		150.00	ROSPA NGC1 exam Pete
26/10/2018	1043303		* ROSPA	ROSPA	150.00	30.00	180.00	4019	101		150.00	ROSPA GC Exam Fee Pete
26/10/2018	1043304		* ROSPA	ROSPA	95.00	19.00	114.00	4019	101		95.00	ROSPA GC3 Exam Practical
31/10/2018	SALARIES		* SALARIES	SALARIES01	13,556.53	0.00	13,556.53	4000	201		2,450.33	SALARIES/STAFF SALARIES
								4000	101		6,614.43	SALARIES/STAFF SALARIES
								4000	102		4,491.77	SALARIES/STAFF SALARIES
03/10/2018	K5717		* SUPER COOL CENTRAL	SCC01	80.00	16.00	96.00	4227	101		80.00	K5717/Super Cool Central
31/10/2018	0001278475		* SRCL LTD	SRCL	97.50	19.50	117.00	4226	101		97.50	0001278475/SRCL Ltd
18/09/2018	23164116/0024		* SOUTHERN ELECTRIC	SSE01	969.18	193.83	1,163.01	4206	102		969.18	Electricity STL 5.6.18-14.9.18
04/10/2018	921715335/001		* SOUTHERN ELECTRIC	SSE01	851.54	170.30	1,021.84	4206	101		851.54	Electricity Sept 18
05/10/2018	CREDIT		* SOUTHERN ELECTRIC	SSE01	90.21	0.00	90.21	4205	102		90.21	Credit received SSE
16/10/2018	P060189603		* STANNAH	ST01	203.82	40.76	244.58	4226	101		203.82	P060189603/Stannah Lift Service
10/10/2018	INV3778		* THE WORKS	TH01	380.00	76.00	456.00	4226	101		380.00	The Works 2018 Lightin Service
30/10/2018	INV3793		* THE WORKS	TH01	75.00	15.00	90.00	4225	101		75.00	The Works repair sound desk



Ledger No 1 for Month No 7

Order by Supplier A/c Number

Items marked with a \* are disputed invoices.

Invoice Date	Invoice No	Order No	Supplier A/c Name	Supplier A/c Code	Net Value	VAT	Invoice Total	Nominal Ledger Analysis			Analysis Description
								A/C	Centre	Amount	
31/10/2018	70564		* TOP SECURITY	TOP01	40.00	8.00	48.00	4227	101	40.00	TSR Alarm activation
30/10/2018	9216BAH189		TRAVIS PERKINS	TRAVIS01	67.51	13.50	81.01	4225	101	67.51	9216BAH189/Travis Perkins Trad
01/10/2018	TVOCT		TV LICENSING	TV001	12.83	0.00	12.83	4062	101	12.83	TVOCT/TV Licensing
30/09/2018	RCO1096249		VEOLIA	V0002	84.30	16.86	101.16	4155	101	42.15	RCO1096249/Veolia ES (UK) Ltd
31/10/2018	RCO1097679		VEOLIA	V0002	342.28	68.46	410.74	4155	102	42.15	RCO1096249/Veolia ES (UK) Ltd
22/10/2018	B4-315355513		VODAFONE	VODA01	25.21	5.05	30.26	4121	101	96.40	RCO1097679/Veolia ES (UK) Ltd
								4121	102	12.60	B4-315355513/Vodafone
<b>TOTAL INVOICES</b>					<b>44,934.98</b>	<b>3,921.92</b>	<b>48,856.90</b>			<b>44,934.98</b>	

VAT ANALYSIS CODE E	@ 0.00 %	7.57	0.00	7.57
VAT ANALYSIS CODE OTS	@ 0.00 %	24,677.95	0.00	24,677.95
VAT ANALYSIS CODE S	@ 20.00 %	20,009.46	3,921.92	23,931.38
VAT ANALYSIS CODE Z	@ 0.00 %	240.00	0.00	240.00

**TOTALS**      44,934.98      3,921.92      48,856.90



## Summary Income &amp; Expenditure by Budget Heading 31/10/2018

Month No : 7

## Cost Centre Report

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
101 Duston Community Centre	Expenditure	236,401	143,677	253,889	110,212		110,212
	Income	257,189	245,542	259,389	-13,847		
102 St Lukes Community Centre	Expenditure	161,824	89,404	156,025	66,621		66,621
	Income	126,832	105,092	161,275	-56,183		
103 Duston Sports Centre	Expenditure	26,122	14,872	26,500	11,628		11,628
	Income	30,000	26,500	26,500	0		
201 Administration	Expenditure	210,362	78,272	136,044	57,772		57,772
	Income	117,197	112,331	111,821	510		
202 Civic Expenditure	Expenditure	3,700	905	8,400	7,495		7,495
	Income	8,800	8,400	8,400	0		
203 Grants	Expenditure	1,872	4,508	10,500	5,992		5,992
	Income	10,500	10,500	10,500	0		
204 Communications	Expenditure	6,124	3,897	11,500	7,604		7,604
	Income	10,750	11,000	11,000	0		
210 Planning	Expenditure	0	0	1,000	1,000		1,000
	Income	700	1,000	1,000	0		
211 Environment	Expenditure	47,714	13,655	68,000	54,345		54,345
	Income	58,010	43,000	43,000	0		
212 Parish Van	Expenditure	3,423	2,090	3,600	1,510		1,510
	Income	3,600	3,600	3,600	0		
213 Youth	Expenditure	26,138	19,223	27,590	8,367		8,367
	Income	27,623	27,140	27,590	-450		
215 Events	Expenditure	5,977	6,262	10,000	3,738		3,738
	Income	20,912	3,888	3,750	138		
<b>INCOME - EXPENDITURE TOTALS</b>	Expenditure	<b>729,657</b>	<b>376,764</b>	<b>713,048</b>	<b>336,284</b>	<b>0</b>	<b>336,284</b>
	Income	<b>672,113</b>	<b>597,992</b>	<b>667,825</b>	<b>-69,833</b>		
	Net Expenditure over Income	<b>57,545</b>	<b>-221,228</b>	<b>45,223</b>	<b>266,451</b>		





## DUSTON PARISH COUNCIL

Committee: Finance and General Purposes  
Date: Thursday 29<sup>th</sup> November 2018  
Agenda Item: 8. Financial Regulations

### **1. Purpose**

To review and approve the draft Financial Regulations for recommendation to Full Council.

### **2. Background**

2.1 Financial Regulations govern, set-out and detail how parish councils conduct, control and manage their financial affairs. They give instructions to the Clerk (who is the Responsible Finance Officer) on how to conduct the financial administration of the council. These regulations set out the procedure for purchasing goods and services above a certain value, and delegate expenditure within Council approved limits to the Clerk/RFO.

2.2 The Legislative Reform (Payments by Parish Councils, Community Councils and Charter Trustees) Order 2014 came into effect on 12th March 2014. This Legislative Reform Order repeals the statutory requirement for two elected members to sign cheques and other orders for payment. The removal of this particular legal requirement enables Parish Councils to have more flexibility in how it controls its money as well as taking advantage of modern technology including internet banking.

### **3. Issues**

3.1 The current system of cheques being signed only at Full Council or committee meetings is unnecessarily restrictive for an authority the size of Duston Parish Council, and increases the risk of late payments, additional charges, problems with

suppliers and disruption of services. The proposed amendments reduce this risk by making the payments system more flexible.

3.2 Research by officers has show that it is usual for authorities the size of Duston Parish Council to make similar changes, and some smaller authorities in the borough have already done this.

3.3. The proposed amendments have been checked and approved by the parish council's internal auditor.

#### **4. Proposed Amendments**

4.1 Explanations for the proposed amendments (highlighted in red in the attached draft document) are as follows:

**Pg5 1.14** – The grants budget for 2018/19 was set by Council at £10,500. The proposed increase to £15,000 is to allow for possible future increases to that budget.

**Pg7 4.1** – As is usual with authorities the size of Duston Parish Council, the Clerk/RFO is authorised under Standing Orders to spend within budgets agreed by Council. The proposed amendment removes an inconsistency between the two documents.

**Pg8 4.5** – The proposed amendment is to allow the Clerk/RFO to authorise emergency expenditure of up to £10,000 where unforeseen events may place the authority at risk of failing in its obligations to the public.

**Pg9 5.5** – Typically, money transfers between the authorities two bank accounts are in the region of £50,000. Transfers are reported to the Finance and General Purposes Committee each month.

**Pg10 5.8** – As proposed amendment Pg 5 1.14

**Pg11 6.6** – The system of cheques being signed only at Council or Committee meetings is too inflexible for an organisation the size of Duston Parish Council. This proposed amendment is usual at larger (and many smaller) parish and town councils as it allows greater flexibility for the payment of invoices.

**Pg12 6.21** – The Community and Youth Club floats are no longer used, therefore for housekeeping purposes it is proposed to remove them from the Financial Regulations.

**Pg12 6.21 a)** – The current petty cash and Facilities float levels are no longer adequate as business has increased at the community centre, therefore a slight increase is recommended.

**Pg18 14.2** – The proposed amendment is to remove duplication within the document and make the item specific to the disposal of assets. A slight increase from £350 to £500 is also recommended.

### **5. Recommendations**

The Committee is recommended to **AGREE:**

- To approve the proposed amendments to the draft Financial Regulations and recommend to Full Council.
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# **DUSTON PARISH COUNCIL FINANCIAL REGULATIONS**

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Draft 2018

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## 1. GENERAL

- 1.1. These financial regulations govern the conduct of financial management by the council and may only be amended or varied by resolution of the council. Financial regulations are one of the council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders<sup>1</sup> and any individual financial regulations relating to contracts.
- 1.2. The council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.
- 1.3. The council's accounting control systems must include measures:
  - for the timely production of accounts;
  - that provide for the safe and efficient safeguarding of public money;
  - to prevent and detect inaccuracy and fraud; and
  - identifying the duties of officers.
- 1.4. These financial regulations demonstrate how the council meets these responsibilities and requirements.
- 1.5. At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices. This must be minuted
- 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 Parish Clerk (Clerk<sup>2</sup>) has been appointed as Responsible Financial Officer (RFO<sup>3</sup>) for this council and these regulations will apply accordingly.
- 1.9. The Responsible Financial Officer (RFO);
  - acts under the policy direction of the council;
  - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;

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

<sup>2</sup> Clerk – Parish Clerk

<sup>3</sup> RFO – Responsible Financial Officer

- 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 or Finance and General Purposes Committee.
- 1.10. The accounting records determined by the RFO shall be sufficient to show and explain the council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the council from time to time comply with the Accounts and Audit Regulations<sup>4</sup>.
- 1.11. The accounting records determined by the RFO shall in particular contain:
- entries from day to day of all sums of money received and expended by the council and the matters to which the income and expenditure or receipts and payments account relate;
  - a record of the assets and liabilities of the council; and
  - wherever relevant, a record of the council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.
- 1.12. The accounting control systems determined by the RFO shall include:
- procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
  - procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
  - identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
  - 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

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<sup>4</sup> In England - Accounts and Audit (England) Regulations 2011/817  
In Wales - Accounts and Audit (Wales) Regulations 2005/368

- 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 ~~£10,000~~ £15,000; 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 a cheque signatory] shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Council.
- 2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit Regulations.
- 2.4. The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary for that purpose.
- 2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.
- 2.6. The internal auditor shall:
- be competent and independent of the financial operations of the council;
  - report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
  - to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
  - have no involvement in the financial decision making, management or control of the council.
- 2.7. Internal or external auditors may not under any circumstances:
- perform any operational duties for the council;
  - initiate or approve accounting transactions; or
  - direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.
- 2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers

and display or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.

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

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

- 3.1. Each standing committee shall review its three year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the council not later than the end of November each year including any proposals for revising the forecast.
- 3.2. The RFO must each year, by no later than December, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the Finance & General Purposes committee and the council.
- 3.3. The council shall consider annual budget proposals in relation to the council's three year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.
- 3.4. The council shall fix the precept, 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 by the Clerk or duly delegated member of staff. ~~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 £1000; or~~
  - ~~• the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £1000.~~

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

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

- 4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').
- 4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.
- 4.4. The salary budgets are to be reviewed at least annually for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of Finance and General Purposes 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 ~~£10,000~~ ~~£2000~~. 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 Finance and General Purposes Committee with a statement of Income and Expenditure 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 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.
- 5.2. The RFO shall prepare a schedule of payments requiring approval, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to the Finance and General Purposes Committee. The committee shall review the schedule for compliance and, having satisfied itself shall approve payment by a resolution of the Finance and General Purposes Committee. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was approved. 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 Finance and General Purposes Committee.
- 5.5. The Clerk / 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 the Finance and General Purposes Committee;
  - 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 Finance and General Purposes Committee; or
  - c) fund transfers within the councils banking arrangements up to the sum of ~~£75,000~~ ~~£20,000~~, provided that a list of such payments shall be submitted to the next appropriate meeting of Finance and General Purposes Committee.
- 5.6. For each financial year the Clerk / 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 Finance and 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 the Finance and General Purposes Committee.

- 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 the Finance and General Purposes 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 ~~£10,000~~ £15,000 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 council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.
- 5.11. Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by a Member.

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

- 6.1. The council will make safe and efficient arrangements for the making of its payments.
- 6.2. Following authorisation under Financial Regulation 5 above, the council, a duly delegated committee or, if so delegated, the Clerk or RFO shall give instruction that a payment shall be made.
- 6.3. All payments shall be effected by cheque or other instructions to the council's bankers, or otherwise, in accordance with a resolution of Finance and General Purposes Committee.
- 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. 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. Payments made by cheque ~~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 Finance and General Purposes Committee at the next convenient meeting.
- 6.7. If thought appropriate by the council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable Direct Debit provided that the instructions are signed by two members and any payments are reported to council as made. The approval of the use of a variable Direct Debit shall be renewed by resolution of the council at least every two years.
- 6.8. If thought appropriate by the council, payment for items 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 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 items may be made by internet banking transfer provided evidence is retained showing which members approved the payment, such as LGPS and HMRC, refunding of deposits and bonds paid on bookings where it has been confirmed that these monies have been paid and cleared through the bank.
- 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 Clerk 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 (RFO) and Deputy Clerk (DC)<sup>5</sup>. A programme of regular checks of standing data with suppliers will be followed.
- 6.18. Any Debit/Credit Card issued for use will be specifically restricted to the Clerk / RFO and DC and will also be restricted to a single transaction maximum value of £2000 unless authorised by Finance and General Purposes 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 and General Purposes Committee. Transactions and purchases made will be reported to the Finance and General Purposes Committee and authority for topping-up shall be at the discretion of the Finance and General Purposes Committee.
- 6.20. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk / RFO and DC 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 and facilities float, ~~community float~~ 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 as petty cash float of ~~£250~~ ~~£100~~, facilities float ~~£100~~ ~~£50~~, ~~youth club float~~ ~~£50~~ and ~~community float~~ ~~£20~~ for the purpose of defraying

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<sup>5</sup> DC – Deputy Clerk

operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.

- b) Income received may only be paid into the petty cash float having been entered as income into the Council's accounting system and the transfer to being recorded as such.
- c) Impress payments to maintain the petty cash float shall be approved separately by two authorised signatories in line with existing bank arrangements.

## **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 per employment contract.
- 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 separate confidential records produced by payroll provider. 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.

## **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. 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.
- 8.4. 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.
- 8.5. All investments of money under the control of the council shall be in the name of the council.
- 8.6. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 8.7. Payments in respect of short term or long term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

## **9. INCOME**

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

## **10. ORDERS FOR WORK, GOODS AND SERVICES**

- 10.1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.
- 10.2. Order books shall be controlled by the RFO.

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

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## 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 / RFO shall act after consultation with the Chairman of the Council & Chairman of Finance and General Purposes Committee); and
    - vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
  - b. Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 ("the Regulations") which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations<sup>6</sup>.

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<sup>6</sup> 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

- c. The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)<sup>7</sup>.
- d. 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.
- e. 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.
- f. 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.
- g. Any invitation to tender issued under this regulation shall be subject to the appropriate Standing Orders,<sup>8</sup> and shall refer to the terms of the Bribery Act 2010.
- h. When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £200 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

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<sup>7</sup> 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)

<sup>8</sup> Based on NALC's model standing order 18d in Local Councils Explained © 2013 National Association of Local Councils

## 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 ~~£350~~ £500.

- 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.

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## **15. INSURANCE**

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

## **16. RISK MANAGEMENT**

- 16.1. The council is responsible for putting in place arrangements for the management of risk. The Clerk / RFO 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 / RFO shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.
- 16.3. Due diligence should be undertaken prior to signing a contract, evaluating the risk in doing business with an entity prior to establishing a relationship and assess the risk at the point of time.

## **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.

\* \* \*



**Duston Parish Council Financial Risk Assessment 2019/2020**

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Parish Council to identify any and all potential inherent risks. The Parish Council, based on a recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible. This document has been produced to enable Duston Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

Key –

High Risk

Medium Risk

Low Risk

**FINANCIAL AND MANAGEMENT**

Subject	Risk(s) identified	H/M/L	Management/control of Risk	Review/Assess/Revise
Precept	Adequacy of precept in order for the Council to carry out its Statutory duties	Low	To determine the precept amount required, the Council receives budget update information monthly. At the budget meeting Council receives a budget report, including actual position and projected position to the end of year and indicative figures or costings	Existing procedure adequate.



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			obtained by the Clerk. With this information the Council determines the required monies for standing costs and projects for the following year and applies specific figures to budget headings, the total of which is resolved to be the precept amount to be demanded from Northampton Borough Council.	
Financial Records	Inadequate records Financial irregularities	Low Low	The Council has Financial Regulations which sets out the requirements.	Records are maintained for all transactions and financial regulations reviewed as necessary
Loss of Clerk/RFO	Inability to process transactions	Low	Council retain the services of an external accountant as well as a Deputy Clerk and Assistant Clerk who are able to undertake all tasks in the event of the loss of a Clerk/RFO.	Existing procedure adequate
Bank and banking	Inadequate checks Banks mistakes	Low Low	The Council has Financial Regulations which set out banking requirements including electronic banking procedures Monthly report packs including bank reconciliation & payments are presented to the Finance & General Purposes Committee each month for sign off.	Existing procedure adequate Existing procedure adequate



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		Low	Quarterly Bank Statement reconciliation checked by Councillors.	
Reporting and auditing (internal and external)	Information communication	Low	<p>Up to date Budget Analysis is provided to each meeting of the Finance Committee. Copies of all bank statements are reviewed by the Clerk when received and checked quarterly by the Internal Controls Councillor.</p> <p>External Auditor appointed nationally – new auditor in place this year; training will be undertaken by Clerk/RFO to ensure up to date knowledge</p> <p>Internal Auditor appointment, scope and effectiveness reviewed annually by Council. Scope of audit extended this year to ensure robust internal controls and additional intermediate audit arranged.</p>	Existing procedures adequate.
Grants	Receipt of grant	Low	Parish Council does not presently receive any regular grants but has been the recipient of ad-hoc grant funding for specific projects and Special Expenses from Northampton Borough Council.	Procedure to be formed, if required



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Charges-rents receivable	Payment of rents	Low	Parish Council has formal and legally binding lease agreements in place with all tenants	Procedure recently revised
Grants and support payable	Power to pay Authorisation of Council to pay	Low	All such expenditure goes through the required Council process of approval, minuted and listed on accounts payable schedule.	Existing procedure adequate.
Best value accountability	Work awarded incorrectly	Low	Normal Parish Council practice is to seek 3 quotations for any substantial work to be undertaken. For major work competitive tenders will be sought to achieve best value for money. If problems are encountered with a contract the Clerk will investigate the situation and report to the Council.  When Commissioning services or goods the Clerk and any delegated staff must comply with the relevant sections of the authorities Financial Regulations, which are based on NALC model document and reviewed regularly	Existing procedure adequate. Include when reviewing Financial regulations.
	Overspend on services	Medium	External events from changes in policies from Government, Borough Council, County Council and Local Government Reorganisation	



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Salaries and assoc. costs	Salary paid incorrectly. Unpaid Tax to HMRC	Low Low	Payroll services outsourced, and all taxation liabilities are paid through them. Clerk checks to ensure payment of tax is made and that Salaries and pensions are correct.	Existing procedure adequate
Employees	Fraud by staff Health and safety	Low Low	Requirements of Fidelity Guarantee insurance adhered to with regards to fraud. All employees are provided adequate direction and safety equipment needed to undertake their roles and budgets made available for staff to undertake relevant training as required.	Existing procedures adequate. Monitor health and safety requirements and insurance annually.
VAT	Reclaiming/charging	Low	VAT is reclaimed annually. This is outsourced to the Councils accountant and checked by the Clerk/RFO.	Existing procedures adequate
Year End accounts and Annual Governance Statement	Approve year end accounts and submit annual governance statement within statutory time limits	Low Low	Year End account and Annual Governance Statement is completed and submitted online within the prescribed time frame by the Clerk. Annual Governance Statement completed and signed by the Council, submitted to internal auditor for	Existing procedures adequate.



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				completion and signing then checked and sent to External Auditor within time frame.	
				All Prepared with the Authorities accountant to provide additional level of oversight.	
Reserves	Inadequate level of reserves	Low		Council retains sufficient earmarked and general reserves in excess of current CIPFA recommendations.	Existing procedures adequate
Treasury Management	Not achieving best returns on investments, risk of loss of investments	Low		Council adopts a Treasury Management Policy annually.	Existing procedures are adequate but under constant review
Legal Powers	Illegal activity or payments	Low		Council currently has General Power of Competence. All activity and payments within the powers of the Parish Council to be resolved at full Council Meetings.	Existing procedures adequate
Minutes/agendas/ Notices Statutory Documents	Accuracy and legality  Business conduct	Low		Minutes and agenda are produced in the prescribed manner by the Clerk and adhere to the legal requirements. Minutes are approved and signed at the next Council meeting. Agenda displayed according to legal requirements. Business conducted at Council meetings should be managed by the Chair.	Existing procedures adequate.  Members adhere to Code of Conduct and Standing Orders.



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Members interests	Conflict of interests	Low	Declarations of interest by members at Council meetings. Register of members interests' forms reviewed regularly.	Existing procedures adequate. Members are responsible for updating entries on their own registers.
Insurance	Adequacy, Cost, Compliance Fidelity Guarantee	Low Medium	An annual review is undertaken of all insurance arrangements. Employers and Employee liabilities are necessary and within policies. Ensure compliance measures are in place. Fidelity checks in place.	Existing procedure adequate. Insurance reviewed annually.
Data protection	Policy provision	Low	The Parish Council is registered with the Information Commissioners Office. GDPR review conducted in 2018. DPC does not hold significant quantities of personal information.	Ensure annual renewal of registration. GDPR arrangements reviewed in 2018.
Freedom of Information	Policy Provision	Low	The Council has a Model Publication scheme in place.	Monitor any requests made under FOI.





## DUSTON PARISH COUNCIL

Committee: Finance and General Purposes  
Date: Thursday 29<sup>th</sup> November 2018  
Agenda Item: 43. Draft Budget 2019/20

### **1. PURPOSE**

To present the 2019/20 draft budget and proposed precept demand to the Finance and General Purposes Committee for consideration and recommendation to Full Council.

### **2. BACKGROUND INFORMATION - FINANCIAL IMPLICATIONS**

2.1 In calculating the level of precept the Council must establish a budget sufficient to cover the four following classes of items:

- a) Next year's expenditure, including an allowance for contingencies;
- b) Outstanding expenditure incurred in previous years;
- c) Expenditure likely to be incurred before the precepted sum becomes available; and
- d) Payments to a capital fund or building maintenance reserve

### **3. BUDGET ASSUMPTIONS**

#### **Expenditure**

**3.1** The salaries model is based on the existing staff structure and working patterns. Staff who are not at the top of their scale are assumed to move up one salary point subject to satisfactory performance. Employer's contributions into the pension scheme are currently included at 28.3% of pensionable pay for 2019/20 (27.3% in 2018/19).

**3.2** This budget has allowed for a salary increase of 2.5% as the exact figure has not yet been confirmed by Government.

#### **Key Points**

**3.3** The budgets for 2017/18 and 2018/19 started with a deficit of £52,099 and £45,223 respectively which were met from reserves. The proposed draft budget for 2019/20 is a balanced budget with no starting deficit that invests more in community events whilst making savings on internal running costs.

**3.4** Budgeted net expenditure is £697,992 (assuming income growth of 8%) which means a precept requirement of £480,092 (an increase on 2018/19 of 2.76%).

**3.5** Expected income has been increased by 8% to reflect an anticipated rise in room hire rates and commercial rents.

**3.6** Full staffing gives a total increase of £22,858 on 2018/19, which is largely offset by a corresponding saving of £5,000 in agency fees and a reduction in Finance, legal and HR fees of £10,500 (including a saving in accountancy fees of £8,000).

**3.7** Increased use of St Luke's and DCC requires an increase in expenditure for cleaning and waste removal.

**3.8** Additional funding of £2,000 is proposed for the Events budget to cater for Bloom.

**3.9** Provision for IT and telephones has been reduced by £3,000 through the negotiation of a new contract.

**3.10** New insurance arrangements have resulted in a saving of £2,400 for 2019/20.

**3.11** Money budgeted for elections (£2,000) has been removed as this is already covered by £40,000 of existing earmarked reserves.

**3.12** Changes to the council's licensing and audit arrangements have allowed for a further saving of £2,000.

**3.13** An allowance for capital projects has also been removed as it is catered for in earmarked reserves.

#### **4. PRECEPT**

The draft budget proposes a precept of £480,092 which represents a 2.76% increase on 2018/19 and equates to a Band D charge of £86.95 (£84.21 in 2018/19 and £82.57 in 2017/18).

#### **5. GENERAL RESERVE / TREASURY MANAGEMENT POLICY**

**5.1** The general reserve held by the Council ensures that there is sufficient cash flow in the period from the end of the financial year until receipt of the first precept instalment for the following year (usually late April). The general reserve is also a contingency for unforeseen expenditure or loss of income.

**5.2** For the purpose of the precept calculation a prudent target closing reserve figure at 31st March 2020 would be £554,980 which is approximately 9 months net expenditure. NALC's "Governance & Accountability for Local Councils –

Practitioners' Guide" recommends that councils hold a minimum general reserve equivalent to at least 3 months gross expenditure.

## **6. RECOMMENDATIONS**

It is **RECOMMENDED** that:

- a) The Committee agrees the proposed precept of £480,092 which represents a 2.76% increase on 2018/19 and equates to a Band D charge of £86.95 for recommendation to Council.
- b) The Committee agrees a balance of £554,980 as a prudent minimum general reserve for the 31st March 2020 when considering the calculation of the Precept for 2019/20 for recommendation to Council.

Report by: J Gleich Parish Clerk / RFO

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DUSTON PARISH COUNCIL  
BUDGET 2019/2020

	2018/19 As agreed	2019/20 As agreed	2018/19 As agreed	2019/20
<b>ADMINISTRATION</b>				
<b>Employees</b>				
PC Salaries	220,067	240,000		217,900
EERS NI	19,153	22,000		
EERS Pension	60,078	60,000		
Agency wages contingency	10,000	5,000		
Staff welfare/clothing	500	600		
Travel & Subsistence Clr	200	200		
Travel & Subsistence EES	500	500		
Training Ees	2,760	4,500		
Training Councillors	600	500		
<b>TOTAL</b>	<b>313,858</b>	<b>333,300</b>		
<b>Councillors Services</b>				
Chairmans Allowances	600	600		
Councillors Allowances	5,000	5,000		
<b>TOTAL</b>	<b>5,600</b>	<b>5,600</b>		
<b>Office Expenses</b>				
IT Licences etc	4,000	4,000		
Photocopier	1,800	1,800		
Postage	500	500		
Stationery	1,500	1,500		
Telephone/broadband	6,500	3,500		
Office/computer Equipment	2,000	4,000		
IT support	3,000	3,000		
<b>TOTAL</b>	<b>19,300</b>	<b>18,300</b>		
<b>Parish Van</b>				
Lease charges/van running costs	3,000	3,500		
Insurance	600	600		
<b>TOTAL</b>	<b>3,600</b>	<b>4,100</b>		
<b>Audit &amp; Legal</b>				
Finance/legal/HR	30,000	19,500		
Insurance	14,000	11,600		
Audit	3,000	1,500		
Membership Fees	4,000	4,500		
Licensing fees	2,000	1,500		
Elections	2,000	-		
<b>TOTAL</b>	<b>55,000</b>	<b>38,600</b>		
			Allowed for in election earmarked reserves	
<b>Income</b>				
Income from room and office hire	200,624	217,900		
To be met from ear marked reserves	45,223	-		
<b>Total Income</b>	<b>245,847</b>	<b>217,900</b>		
Budget Requirement expenditure	713,048	697,992		
Income	245,847	217,900		
<b>Precept Requirement</b>	<b>467,201</b>	<b>480,092</b>		
<b>Precept increase over last year</b>				<b>2.76%</b>



<b>Parish Office</b>		
Electricity	6,000	6,000
Water	2,000	2,000
Rates	2,000	2,000
<b>TOTAL</b>	<b>10,000</b>	<b>10,000</b>
<b>Communications</b>		
Newsletter	5,000	6,000
Publications	7,000	4,000
<b>TOTAL</b>	<b>12,000</b>	<b>10,000</b>
<b>Miscellaneous Costs</b>		
Loan repayments St Lukes	31,500	31,202
Loan repayments Duston Sports Centre	24,000	24,000
Loan repayments Duston Community Centre	65,200	65,200
Community Events	10,000	12,000
Building repairs/ maintenance	15,000	15,000
Bank charges	100	100
St Lukes utilities	12,000	12,000
St Lukes repairs/maintenance	5,000	5,000
St Lukes rates	1,200	3,000
Catering costs and equipment	4,100	4,000
Cleaning, laundry, consumables	1,500	3,000
Waste removal	1,500	5,000
Security	1,500	1,500
Environment (Parks, Bins etc)	40,000	40,000
Capital Projects expenditure	20,000	-
<b>TOTAL</b>	<b>232,600</b>	<b>221,002</b>
<b>Community</b>		
Grants	10,500	10,500
Youth Programme	27,590	25,590
Donations		
<b>TOTAL</b>	<b>38,090</b>	<b>36,090</b>
<b>Planning Committee</b>		
Planning	1,000	1,000
Neighbourhood Plan	-	-
<b>TOTAL</b>	<b>1,000</b>	<b>1,000</b>
<b>Contingency</b>	<b>22,000</b>	<b>20,000</b>
<b>TOTAL EXPENDITURE</b>	<b>713,048</b>	<b>697,992</b>

