



BUCKINGHAM TOWN COUNCIL

TOWN COUNCIL OFFICES, THE BUCKINGHAM CENTRE,
VERNEY CLOSE, BUCKINGHAM. MK18 1JP

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Town Clerk: Mr. C. P. Wayman

22 December 2015

Councillor,

You are summoned to a meeting of the **Resources Committee** of Buckingham Town Council to be held on **Monday 4th January 2016** at 7pm in the Council Chamber, Cornwalls Meadow, Buckingham.

Mr. C. P. Wayman
Town Clerk

Please note that the Resources Committee will be preceded by a Public Session in accordance with Standing Order 1.3, which will last for a maximum of 15 minutes.

AGENDA

1. Apologies for Absence

Members are asked to receive apologies from Members.

2. Declarations of Interest

To receive declarations of any personal or prejudicial interest under consideration on this agenda in accordance with the Localism Act 2011 Sections 26-34 & Schedule 4.

3. Minutes of last meeting

To receive the minutes of the Resources Committee meeting held on Monday 9th November 2015 ratified at the Full Council meeting held on 23rd November 2015.

4. Minutes of CSG Committee

To receive the minutes of the CSG Committee meeting held on 2nd December 2015.

CSG/04/15 Previously circulated

Proposed by Cllr. Smith, seconded by Cllr. Harvey, and **RECOMMENDED** that the budget increase to £7300, in order to cover extra delivery costs and to allow for growth in the town.

Proposed by Cllr. Harvey, seconded by Cllr. Smith, and **RECOMMENDED** that the Annual Town Meeting is more interactive to encourage residents to engage more fully and come forward with their ideas for the council's coming year.

5. Grants applications 2016

To agree recommendations to the Precept meeting on community grants for 2016/17

Appendix A

6. Precept Report

To receive a written report from the Deputy Town Clerk

R/39/15

Buckingham



Twinned with Mouvaux, France



- 7. Action Report** **Appendix B**
To receive and discuss any updates
- 8. Accounts and Budgets**
8.1 Members are asked to receive and consider the attached Income and Expenditure reports. **Appendix C**
8.2 New proposed reporting format - to receive a written report from the Accounts Assistant **R/40/15**
- 9. Financial Documents for approval**
9.1 To review and approve the Financial Regulations **Appendix D**
9.2 To review and approve the Standing Orders **Appendix E**
9.3 To review and approve the Financial Risk assessment **Appendix F**
- 10. Staffing Hours** **R/41/15**
To receive a written report from the Town Clerk
- 11. Internal Audit** **Appendix G**
To receive and agree the Letter of Engagement for services 2015/16
- 12. Sector Led Body for Auditing** **Appendix H**
To agree to stay opted in to the Sector Led body for Auditing
- 13. Salary Payments** **R/38/15**
To receive a written report from the Town Clerk
- 14. Buckingham Visitor Information Centre** **Appendix I**
To receive the proposed budget for agreement
- 15. Improvement of Economic Activity in the Town Centre** **R/43/15**
To receive a written report from the Town Clerk and agree a way forward
- 16. Chairman's Announcements**
- 17. Date of next meeting:** 29th February 2016
- 18. COMMITTEE IN PRIVATE SESSION**

Exclusion of Public and Press

RECOMMENDED In terms of Schedule 12A, Local Government Act 1972, the following items will be likely to disclose exempt information relating to establishment and contractual matters and it is, therefore, **RECOMMENDED** that pursuant to the provisions of the Public Bodies (Admissions to Meetings) Act 1960 the public and press be excluded.
- 19. Staffing Report** **R/42/15**
To receive a written report from the Town Clerk

To:

Cllr Ms. J. Bates
Cllr. T. Bloomfield
Cllr. Mrs. G. Collins
Cllr. P. Collins
Cllr. J. Harvey
Cllr. P. Hiron
Cllr. D. Isham
Cllr. A. Mahi

Chair

Mayor

Cllr. H. Mordue
Cllr. Ms. Newell
Cllr. Mrs. O'Donoghue Vice Chair
Cllr. M. Smith
Cllr. Mrs. Strain-Clark
Cllr. R. Stuchbury
Cllr. M. Try

Grants 2016-17

Applicant	Contact Name	Contact Address	Councillor Comments	Grant applied for	Grant Awarded
Aylesbury Vale Fibromyalgia Support Group	Mrs Jill Hynes	c/o 57 Waine Close Buckingham MK18 1FF		£598	
Buckingham Camera Club	Tony Chivers	74 Moorhen Way Buckingham MK18 1GU		£500	
Buckingham Summer Festival	Mr. J. Walton	c/o 7 Partridge Close Buckingham MK18 7HH		£1,500	
Buckingham Tennis Club	Robert Reynolds	45 Treefields Buckingham MK18 1GP		£1500	
Buckingham Town Cricket Club	Adrian Johnson	25 Chandos Road Buckingham MK18 1AL		£5000	
Buckingham West End Bowls Club	Mrs Lyn East	7 Bradfield Avenue Buckingham MK18 1PR		£300	
Buckingham Winslow & District Citizens Advice Bureau	Mr Ian Payne	Wheeldon House Market Hill Buckingham MK18 1JX		£5,000 p.a. for 3 years	
Buckingham Youth Clubs Ltd	Mr John Barnett	Buckingham Youth Centre London Road Buckingham MK18 1AS		£5,000	
Chandos Park Bowls Club	Mr R. Reynolds	32 Kingfisher Road Buckingham MK18 7EY		£500	
Friends of the Old Gaol Museum	Jean Summers	Market Hill Buckingham MK18 1JX		£500	
Open House (Community Care North Bucks)	Carol Penny	30 Bradfield Avenue Buckingham MK18 1PR		£200	

Grants 2016-17

Project Street Life	Jill Townsend	20 Bernardines Way Buckingham MK18 1BF		£500	
Revitalise	Andrew Baker	Revitalise Respite Holidays 212 Business Design Centre 52 Upper Street London N1 0QH		£354	
Slade Recreation Club Limited	Mr James Melrose	12 Moreton Drive Buckingham MK18 1JQ		£1000	
Swan Credit Union	Mr Philip Turnbull	7 Tweed Drive Bletchley Milton Keynes MK3 7QR		£2000	
The Swan Community Hub (Job Club)	Stephen Townsend	PO Box 2192 Buckingham MK18 9BH		£1000	

**BUCKINGHAM TOWN COUNCIL
RESOURCES COMMITTEE
Monday 4th January 2016**

Agenda item no: 6

Committee Chairman: Cllr Jon Harvey

Contact Officer: Dean Jones

Proposed changes to Resources Precept budget 2016/17

Attached is a spreadsheet detailing the proposed precept changes to the Resources budget in time for our next Precept meeting.

Buckingham residents will see an increase of approximately £23 per household which is a monthly increase of £1.92 or a weekly increase of 44 pence. There has been a significant reduction since our last environment committee meeting on Monday 14th December due to the new Grounds Maintenance Contract with Burley's Ltd.

The increase in the Resources budget incorporates the predicted increase in the cost of Town Council Insurance to cover the new depot, the Lace Hill Community Centre and the toilets in the Cornwall Meadow Car Park. The toilets in Cornwall's Meadow car park bring the cost of staffing Shop mobility. We are proposing a member or member(s) of staff to manage the day to day use of the Lace Hill Community Centre. In the first year there are many set-up costs involved in each of these projects. All figures are subject to change once we receive a formal quote from Zurich insurance or an alternative insurer. I have highlighted all changes in the attached spreadsheet for the committee to review.

Recommendation

I recommend that the council agree the proposed changes to include approval for additional staff at the Community Centre. We estimate that staff will be required for a minimum of 27 hours per week to include weekends. Due to the nature of the work it is likely that these 27 hours will be shared between two employees. Community Centre staff will need suitable safety clothing and equipment as well as a phone and employment package to include pension and training. The Deputy Town Clerk will be present to answer any questions and note any items for further consideration. The Precept meeting will be held on Monday 11th January 2016.

Cost Centre	Account Code	Budget title	2015/16 Actual Budget	Actual Year to date	Variance annual total	16/17 Burley	Rationale/ Notes
101	4000	Wages and Salaries - Admin	£161,000	£105,782.00	£56,828.00	£162,610.00	based on 1% national increase
101	4001	Wages and Salaries - External	£62,000	£41,853.00	£20,147.00	£62,620.00	based on 1% national increase
		Shopmobility				£12,400.00	Shopmobility staffing costs
		Lace Hill Community Centre Caretaker				£16,000.00	Based on 27 hrs '0' hr contract
101	4005	ERS National Insurance	£16,000	£8,733.00	£7,267.00	£16,000.00	
101	4006	ERS Pension Cont	£35,000	£14,047.00	£20,953.00	£35,000.00	
101	4007	Staff Travel	£500	£287.00	£213.00	£500.00	
101	4008	Occupational Health	£500	£200.00	£300.00	£500.00	
101		Apprenticeship	£6,000	£0.00	£6,500.00	£6,500.00	Based on changes to minimum apprentice rate increase
101		Apprenticeship Grants	-£2,500	£0.00	-£2,500.00	-£2,500.00	
		TOTAL PERSONNEL COSTS	£278,500	£170,902.0	£138,108.00	£309,630.00	
102	4010	Stationary	£1,650	£722.00	£928.00	£1,650.00	
102	4011	Postage	£650	£202.00	£448.00	£650.00	
102	4012	Photocopier	£1,800	£977.00	£823.00	£1,800.00	
102	4013	Equipment Purchase	£200	£0.00	£200.00	£200.00	
102	4015	Advertisment	£200	£0.00	£200.00	£200.00	
102	4017	Subscriptions	£3,200	£2,963.00	£337.00	£3,300.00	To incorporate increase in subscriptions

Cost Centre	Account Code	Budget title	2015/16 Actual Budget	Actual Year to date	Variance annual total	16/17 Burley	Rationale/ Notes
102							
	4018	Telephone	£3,500	£2,632.00	£1,868.00	£4,500.00	To incorporate the cost of Face Hill phone, two mobiles, red care line
102	4019	Hire of Hall	£250	£18.00	£232.00	£250.00	
102	4021	Hospitality	£300	£48.00	£252.00	£300.00	
102	4023	Training	£5,500	£2,493.00	£3,007.00	£5,500.00	
102	4032	Publicity	£7,000	£3,392.00	£3,908.00	£7,300.00	Increase to incorporate additional cost of Buckingham Town Matters
102	4038	Computer Equipment	£2,100	£1,631.00	£469.00	£2,100.00	
							website design is now complete. This smaller amount will pay for any ongoing maintenance/ improvements
102	4041	Website	£4,245	£4,720.00	-£475.00	£1,000.00	
102	4043	Protective Clothing	£400	£355.00	£45.00	£1,000.00	
102	4052	Heat Light Power	£2,500	£89.00	£2,411.00	£2,500.00	
102	4055	Alarm	£305	£0.00	£305.00	£370.00	
102		Office Rent Buckingham Centre	£11,000	£6,132.00	£4,868.00	£11,000.00	
102	1010	Chamber Hire	-£1,000	-£185.00	-£815.00	-£1,000.00	
102	1012	Photocopier use	-£50	-£8.00	-£42.00	-£50.00	
		TOTAL	£43,750	£26,181.00	£18,969.00	£42,570.00	
103	4020	Mayors Duties	£1,800	£0.00	£1,800.00	£1,800.00	
103	4029	Mayors Civic	£1,200	£1,022.00	£178.00	£1,200.00	

Cost Centre	Account Code	Budget title	2015/16 Actual Budget	Actual Year to date	Variance annual total	16/17 Burley	Rationale/ Notes
103	4044	Councillor's Milage	£500	£52.00	£448.00	£500.00	
103	4045	Councillor's Allowance	£8,160	£0.00	£8,282.00	£8,282.00	to incorporate the national increase in Councillors allowance of 1.5%
103	4236	Election Costs	£0	£0.00	£0.00	£0.00	
		TOTAL	£11,660	£1,074.00	£10,708.00	£11,782.00	
102	4014	Audit Fee	£2,420	-£180.00	£2,600.00	£2,420.00	
102	4022	Insurance	£13,500	£13,727.00	£4,273.00	£18,000.00	This is an estimate of the increase we are likely to expect when we renew our Insurance contract. This takes into account the The Lace Hill Community Centre, The new Depot and the Toilets in Cornwall Place car Park.
		TOTAL	£15,920	£13,547.00	£6,873.00	£20,420.00	
120	4077	Old Gaol Funding	£3,000	£0.00	£3,000.00	£3,000.00	
120	4150	Film Place Funding	£1,250	£0.00	£1,250.00	£1,250.00	
120		NAG	£0	£0.00	£0.00	£0.00	
		TOTAL	£4,250	£0.00	£4,250.0	£4,250.00	
125	4501	Friend of Freedom Award	£0				

Cost Centre	Account Code	Budget title	2015/16 Actual Budget	Actual Year to date	Variance annual total	16/17 Burley	Rationale/ Notes
125	4504	Remembrance Wreath	£20	£17.00	£3.00	£20.00	
125	4505	Mayors Salver	£170	£150.00	£20.00	£170.00	
		TOTAL	£190	£167.00	£23.0	£190.00	
130	1176	Precept	-£565,193	£565,193.00	565193	£0.00	Not incorporated until we have a definitive insurance quote
130	1190	Interest Received	-£2,500	£0.00	-2500	-£2,500.00	
		TOTAL	-£2,500	£565,193.00	£562,693.0	-£2,500.00	
131	4087	Other Grants	£18,802	£18,802.00	0	£18,802.00	
131	4085	Community Centre Capital	£5,000	£8,760.00	-£3,760.00	£5,000.00	
		TOTAL	£23,802	£27,562.00	-£3,760.0	£23,802.00	
132	4500	Contingencies	£10,000	£4,256.00	£5,744.00	£10,000.00	
		TOTAL	£10,000	£4,256.00	£5,744.0	£10,000.00	
		COMMITTEE TOTAL	£385,572			£410,144.00	

Min No	Title	Meeting Date	Work undertaken	Completed On
385/12 585/12 142/13	Chamber Lobby	17.09.12	Replace wall	No tenders received specific companies will be approached
141/13 147/15	Report on all staff hours	10.06.13	Hours to be recorded in November	On-agenda
502/13	Audit Report	04.11.13	Prepare a report in response to auditors comments	Working through recommendations
625/13	Apprenticeship	06.01.14	Delay decision	Progressing – possible January 2016 start
749/14	Strategic Planning	23.03.15	Regular report to be provided to monitor the performance indicators, suggested every other meeting.	Ongoing
874/14	Red Cross Centre	13.04.15	Review Community Right to bid Annually until expiry in January 2020	
298/5	Charter Fair	03.08.15	Draw up accessible routes through the fair	Completed with added ramps
299/15	Keep Britain Tidy Survey	03.08.15	Carry out survey	Tabled in for Spring
418/15	Cotton End Steps	21.09.15	Pursue the project	Awaiting information from AVDC & BCC
422/15	Industrial Unit	21.09.15	Purchase unit	Received survey, awaiting asbestos survey. Expected completion is in Jan.
533/15	Disabledgo	09.11.15	Proceed with contract	Set up

22/12/2015

Buckingham Town Council

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Detailed Income & Expenditure by Budget Heading 30/11/2015

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Month No : 8

Committee Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
RESOURCES								
101	PERSONNEL COSTS							
4000	WAGES & SALARIES ADMIN	13,183	105,782	161,000	55,218		55,218	65.7 %
4001	WAGES & SALARIES EXTERNAL	5,271	41,853	62,000	20,147		20,147	67.5 %
4002	PENSION DEFICIT	1,616	6,464	0	-6,464		-6,464	0.0 %
4003	APPRENTICESHIP	0	0	6,000	6,000		6,000	0.0 %
4005	ERS NATIONAL INS	1,207	9,939	16,000	6,061		6,061	62.1 %
4006	ERS PENSION CONT	2,013	16,060	35,000	18,940		18,940	45.9 %
4007	STAFF TRAVEL	30	317	500	183		183	63.5 %
4008	OCCUPATIONAL HEALTH	0	200	500	300		300	40.0 %
	PERSONNEL COSTS :- Expenditure	23,319	180,615	281,000	100,385	0	100,385	64.3 %
1001	APPRENTICESHIP GRANT	0	0	2,500	-2,500			0.0 %
	PERSONNEL COSTS :- Income	0	0	2,500	-2,500			0.0 %
	Net Expenditure over Income	23,319	180,615	278,500	97,885			
102	OFFICE EXPENSES							
4010	STATIONERY	23	722	1,650	928	391	536	67.5 %
4011	POSTAGE	0	202	650	448		448	31.1 %
4012	PHOTOCOPIER	0	977	1,800	823		823	54.3 %
4013	EQUIPMENT PURCHASE	0	0	200	200		200	0.0 %
4015	ADVERTISMENT	714	714	200	-514		-514	357.0 %
4017	SUBSCRIPTIONS	0	2,963	3,200	237		237	92.6 %
4018	TELEPHONE	240	2,632	3,500	868		868	75.2 %
4019	HIRE OF HALL	0	18	250	232		232	7.3 %
4021	HOSPITALITY	4	48	300	252		252	16.1 %
4023	TRAINING	779	3,003	5,500	2,497	1,145	1,352	75.4 %
4032	PUBLICITY	0	3,392	7,000	3,608		3,608	48.5 %
4038	COMPUTER EQUIP/MAINT	20	1,651	2,100	449		449	78.6 %
4041	WEB SITE PROVISION &	0	4,720	4,245	-475		-475	111.2 %
4043	PROTECTIVE CLOTHING /	0	355	400	45		45	88.7 %
4052	HEAT LIGHT POWER	0	89	2,500	2,411		2,411	3.6 %
4055	ALARM	0	0	305	305		305	0.0 %
4156	BUCKINGHAM CENTRE RENT	0	6,132	11,000	4,868		4,868	55.7 %
	OFFICE EXPENSES :- Expenditure	1,781	27,619	44,800	17,181	1,536	15,644	65.1 %
1005	STREET MARKET	-815	0	0	0			0.0 %
1006	FLEA MARKET	-322	0	0	0			0.0 %
1010	CHAMBER HIRE	83	286	1,000	-714			28.6 %
1012	PHOTOCOPIER USE	0	8	50	-43			15.0 %
	OFFICE EXPENSES :- Income	-1,054	294	1,050	-756			28.0 %
	Net Expenditure over Income	2,835	27,326	43,750	16,424			

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		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
103	COUNCILLORS							
4020	MAYOR'S DUTIES	0	0	1,800	1,800		1,800	0.0 %
4029	MAYOR'S CIVIC	0	1,022	1,200	178		178	85.2 %
4044	COUNCILLORS MILEAGE / EXPS	0	52	500	448		448	10.4 %
4045	COUNCILLORS ALLOWANCE	0	0	8,160	8,160		8,160	0.0 %
	COUNCILLORS :- Expenditure	0	1,074	11,660	10,586	0	10,586	9.2 %
	Net Expenditure over Income	0	1,074	11,660	10,586			
104	LEGAL REQUIREMENTS							
4014	AUDIT FEE	0	-180	2,420	2,600		2,600	-7.4 %
4022	INSURANCE	0	13,727	13,500	-227		-227	101.7 %
	LEGAL REQUIREMENTS :- Expenditure	0	13,547	15,920	2,373	0	2,373	85.1 %
	Net Expenditure over Income	0	13,547	15,920	2,373			
120	GRANTS (PREV 137)							
4077	OLD GAOL FUNDING	0	0	3,000	3,000		3,000	0.0 %
4150	FILM PLACE FUNDING	0	0	1,250	1,250		1,250	0.0 %
	GRANTS (PREV 137) :- Expenditure	0	0	4,250	4,250	0	4,250	0.0 %
	Net Expenditure over Income	0	0	4,250	4,250			
125	COMMEMORATIVE ITEMS							
4504	REMEMBRANCE WREATH	17	17	20	3		3	85.0 %
4505	MAYORS SALVER	0	150	170	20		20	88.2 %
	COMMEMORATIVE ITEMS :- Expenditure	17	167	190	23	0	23	87.9 %
	Net Expenditure over Income	17	167	190	23			
130	ADMIN RESERVES							
1176	PRECEPT	0	565,193	565,193	0			100.0 %
1190	INTEREST RECEIVED	0	0	2,500	-2,500			0.0 %
	ADMIN RESERVES :- Income	0	565,193	567,693	-2,500			99.6 %
	Net Expenditure over Income	0	-565,193	-567,693	-2,500			
131	GRANTS							
4085	COMMUNITY CENTRE	0	8,760	5,000	-3,760		-3,760	175.2 %
4087	OTHER	0	18,802	18,802	0		0	100.0 %
	GRANTS :- Expenditure	0	27,562	23,802	-3,760	0	-3,760	115.8 %
	Net Expenditure over Income	0	27,562	23,802	-3,760			

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>132</u>	<u>CONTINGENCIES</u>							
4500	CONTINGENCIES	1,242	5,498	10,000	4,502	12,827	-8,324	183.2 %
	CONTINGENCIES :- Expenditure	<u>1,242</u>	<u>5,498</u>	<u>10,000</u>	<u>4,502</u>	<u>12,827</u>	<u>-8,324</u>	<u>183.2 %</u>
	Net Expenditure over Income	<u>1,242</u>	<u>5,498</u>	<u>10,000</u>	<u>4,502</u>			
<u>304</u>	<u>BUCKINGHAM TOWN YOUTH COUNCIL</u>							
4237	YOUTH COUNCIL BUDGET	0	0	900	900		900	0.0 %
4238	YOUTH COUNCIL ADMIN	0	0	100	100		100	0.0 %
	BUCKINGHAM TOWN YOUTH COUNCIL :- Expenditure	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>0.0 %</u>
	Net Expenditure over Income	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>			
	RESOURCES :- Expenditure	<u>26,358</u>	<u>256,082</u>	<u>392,622</u>	<u>136,540</u>	<u>14,363</u>	<u>122,177</u>	<u>68.9 %</u>
	Income	<u>-1,054</u>	<u>565,487</u>	<u>571,243</u>	<u>-5,756</u>			<u>99.0 %</u>
	Net Expenditure over Income	<u>27,412</u>	<u>-309,405</u>	<u>-178,621</u>	<u>130,784</u>			
ENVIRONMENT								
<u>201</u>	<u>ENVIRONMENT</u>							
4068	COMMUNITY SERVICE	1,560	3,120	6,750	3,630		3,630	46.2 %
4069	GRIT / SALT BINS	0	0	1,800	1,800	900	900	50.0 %
4101	SEATS AND BINS	0	0	3,000	3,000		3,000	0.0 %
4112	ENVIRONMENT EQUIPMENT	414	4,092	6,000	1,908	110	1,798	70.0 %
4118	GREEN WASTE DISPOSAL	0	300	360	60		60	83.3 %
	ENVIRONMENT :- Expenditure	<u>1,974</u>	<u>7,512</u>	<u>17,910</u>	<u>10,398</u>	<u>1,010</u>	<u>9,388</u>	<u>47.6 %</u>
	Net Expenditure over Income	<u>1,974</u>	<u>7,512</u>	<u>17,910</u>	<u>10,398</u>			
<u>202</u>	<u>ROUNDBABOUTS</u>							
4108	ROUNDBABOUT	0	5,084	10,000	4,916	3,354	1,562	84.4 %
	ROUNDBABOUTS :- Expenditure	<u>0</u>	<u>5,084</u>	<u>10,000</u>	<u>4,916</u>	<u>3,354</u>	<u>1,562</u>	<u>84.4 %</u>
1051	ROUNDBABOUT NO 1 OPEN	0	2,014	2,032	-18			99.1 %
1052	ROUNDBABOUT NO 2 ELLA	0	1,074	1,547	-473			69.4 %
1053	ROUNDBABOUT NO 3	0	1,762	1,778	-16			99.1 %
1054	ROUNDBABOUT NO 4 R & B	0	0	2,211	-2,211			0.0 %
1056	ROUNDBABOUT NO 6 EUROLANE	0	2,405	2,426	-21			99.1 %
1057	ROUNDBABOUT NO 7 RING ROAD	0	1,226	1,237	-11			99.1 %
	ROUNDBABOUTS :- Income	<u>0</u>	<u>8,482</u>	<u>11,231</u>	<u>-2,749</u>			<u>75.5 %</u>
	Net Expenditure over Income	<u>0</u>	<u>-3,398</u>	<u>-1,231</u>	<u>2,166</u>			

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
203	<u>MAINTENANCE</u>							
4063	VEHICLE HIRE AND RUNNING	8	2,875	6,000	3,125		3,125	47.9 %
4082	ALLOTMENTS	0	1,500	1,500	0		0	100.0 %
4102	DOG BINS	0	0	4,000	4,000		4,000	0.0 %
	MAINTENANCE :- Expenditure	8	4,375	11,500	7,125	0	7,125	38.0 %
	Net Expenditure over Income	8	4,375	11,500	7,125			
204	<u>DEVOLVED SERVICES EXPENSES</u>							
4124	DEVOLVED SERVICES	3,184	22,866	29,770	6,904	2,202	4,702	84.2 %
	DEVOLVED SERVICES EXPENSES :- Expenditure	3,184	22,866	29,770	6,904	2,202	4,702	84.2 %
1017	DEVOLVED SERVICES INCOME	0	20,490	32,000	-11,510			64.0 %
	DEVOLVED SERVICES EXPENSES :- Income	0	20,490	32,000	-11,510			64.0 %
	Net Expenditure over Income	3,184	2,376	-2,230	-4,606			
250	<u>PLAYING FIELDS</u>							
4050	MAINTENANCE OF FIELDS	1,975	3,985	7,500	3,515		3,515	53.1 %
	PLAYING FIELDS :- Expenditure	1,975	3,985	7,500	3,515	0	3,515	53.1 %
	Net Expenditure over Income	1,975	3,985	7,500	3,515			
251	<u>CHANDOS PARK</u>							
4106	PLAY AREA MAINTENANCE	0	272	500	228	211	17	96.6 %
4601	REPAIRS& MAINTENANCE FUND	150	2,145	7,180	5,035		5,035	29.9 %
4602	ELECTRICITY	-97	87	500	413		413	17.3 %
4603	WATER	423	1,159	1,500	341		341	77.3 %
4605	HORTICULTURAL CONTRACT	0	8,898	15,470	6,572	6,356	216	98.6 %
	CHANDOS PARK :- Expenditure	477	12,561	25,150	12,589	6,567	6,022	76.1 %
1030	BOWLS INCOME	0	550	550	0			100.0 %
1035	TENNIS COURT RENT	0	0	750	-750			0.0 %
	CHANDOS PARK :- Income	0	550	1,300	-750			42.3 %
	Net Expenditure over Income	477	12,011	23,850	11,839			
252	<u>BOURTON PARK</u>							
4106	PLAY AREA MAINTENANCE	23	640	500	-140		-140	127.9 %
4601	REPAIRS& MAINTENANCE FUND	187	4,505	12,000	7,495	798	6,697	44.2 %
4605	HORTICULTURAL CONTRACT	0	15,459	26,867	11,408	11,042	366	98.6 %
	BOURTON PARK :- Expenditure	210	20,604	39,367	18,763	11,840	6,923	82.4 %
	Net Expenditure over Income	210	20,604	39,367	18,763			

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
253	<u>CEMETERY</u>							
4225	RATES	0	672	1,300	628		628	51.7 %
4601	REPAIRS& MAINTENANCE FUND	0	1,037	4,760	3,723		3,723	21.8 %
4602	ELECTRICITY	98	685	400	-285		-285	171.2 %
4605	HORTICULTURAL CONTRACT	0	12,888	22,510	9,622	9,206	416	98.2 %
4615	BURIAL FEES	-500	0	0	0		0	0.0 %
4620	EXPENSES RE BURIAL DUTIES	1,360	6,319	5,000	-1,319		-1,319	126.4 %
	CEMETERY :- Expenditure	958	21,601	33,970	12,369	9,206	3,164	90.7 %
1041	BURIAL FEES	300	11,717	10,000	1,717			117.2 %
1045	CEMETERY WAR GRAVES COMM	0	0	60	-60			0.0 %
	CEMETERY :- Income	300	11,717	10,060	1,657			116.5 %
	Net Expenditure over Income	658	9,884	23,910	14,026			
254	<u>CHANDOS PARK TOILETS</u>							
4612	CONTRACTOR CHARGE	0	8,115	12,500	4,385		4,385	64.9 %
4709	MAINTENANCE	0	0	1,000	1,000	68	933	6.8 %
	CHANDOS PARK TOILETS :- Expenditure	0	8,115	13,500	5,385	68	5,317	60.6 %
	Net Expenditure over Income	0	8,115	13,500	5,385			
255	<u>RAILWAY WALK</u>							
4120	BTCV GRANT PAYMENT	437	437	2,000	1,563		1,563	21.9 %
4122	TREE WORKS	0	347	1,500	1,153	1,596	-443	129.5 %
	RAILWAY WALK :- Expenditure	437	784	3,500	2,716	1,596	1,120	68.0 %
	Net Expenditure over Income	437	784	3,500	2,716			
256	<u>STORAGE PREMISES</u>							
4053	GRENVILLE	0	46	650	604		604	7.1 %
4073	COLLEGE FARM	0	3,250	3,250	0		0	100.0 %
	STORAGE PREMISES :- Expenditure	0	3,296	3,900	604	0	604	84.5 %
	Net Expenditure over Income	0	3,296	3,900	604			
257	<u>KEN TAGG PLAYGROUND</u>							
4106	PLAY AREA MAINTENANCE	0	65	500	435		435	13.0 %
4122	TREE WORKS	0	280	500	220		220	56.0 %
4123	PLAYGROUND REFURBISHMENT	0	0	40,000	40,000	30,254	9,746	75.6 %
4605	HORTICULTURAL CONTRACT	0	607	1,150	543	434	109	90.5 %
	KEN TAGG PLAYGROUND :- Expenditure	0	952	42,150	41,198	30,688	10,510	75.1 %

Month No : 8

Committee Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
1079	GRANTS FOR PLAYGROUND	0	0	40,000	-40,000			0.0 %
	KEN TAGG PLAYGROUND :- Income	0	0	40,000	-40,000			0.0 %
	Net Expenditure over Income	0	952	2,150	1,198			
<u>258</u>	<u>CEMETERY LODGE</u>							
4034	PWLB REPAYMENTS INCL	0	2,351	4,702	2,351		2,351	50.0 %
4609	CEMETERY LODGE MAINT	0	56	500	444		444	11.2 %
	CEMETERY LODGE :- Expenditure	0	2,407	5,202	2,795	0	2,795	46.3 %
1061	CEMETERY LODGE RENTAL	0	5,513	8,000	-2,487			68.9 %
	CEMETERY LODGE :- Income	0	5,513	8,000	-2,487			68.9 %
	Net Expenditure over Income	0	-3,106	-2,798	308			
<u>259</u>	<u>OTTERS BROOK</u>							
4106	PLAY AREA MAINTENANCE	0	134	500	366		366	26.8 %
4122	TREE WORKS	0	80	230	150		150	34.8 %
4605	HORTICULTURAL CONTRACT	0	1,933	3,360	1,427	1,381	46	98.6 %
	OTTERS BROOK :- Expenditure	0	2,147	4,090	1,943	1,381	562	86.3 %
	Net Expenditure over Income	0	2,147	4,090	1,943			
<u>260</u>	<u>CCTV</u>							
4100	CCTV ONGOING COSTS	0	0	1,002	1,002		1,002	0.0 %
	CCTV :- Expenditure	0	0	1,002	1,002	0	1,002	0.0 %
	Net Expenditure over Income	0	0	1,002	1,002			
	ENVIRONMENT :- Expenditure	9,222	116,289	248,511	132,222	67,911	64,310	74.1 %
	Income	300	46,751	102,591	-55,840			45.6 %
	Net Expenditure over Income	8,922	69,538	145,920	76,382			

TOWN CENTRE & EVENTS

<u>301</u>	<u>TOWN CENTRE & EVENTS</u>							
4078	NEW SIGNS	0	282	200	-82		-82	141.0 %
4079	FAIR TRADE PROMOTION	-95	284	432	148		148	65.7 %
4094	YOUTH PROJECT	1,410	1,410	2,000	590		590	70.5 %
4104	TOWN IN BLOOM	2,040	5,529	6,887	1,358		1,358	80.3 %
4107	PRIDE OF PLACE	0	267	250	-17		-17	106.8 %
4115	RIVER RINSE	160	320	400	80		80	80.0 %

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4201	CHRISTMAS LIGHTS	3,247	3,247	10,000	6,753		6,753	32.5 %
4202	FIREWORK DISPLAY	183	3,243	4,000	757		757	81.1 %
4203	COMMUNITY FAIR	0	0	500	500		500	0.0 %
4205	CHRISTMAS PARADE	0	24	3,000	2,976		2,976	0.8 %
4208	SPRING FAIR	0	0	500	500		500	0.0 %
4209	TRAFFIC ORDERS FOR EVENTS	0	126	300	174		174	42.0 %
4210	PANCAKE RACE	0	0	75	75		75	0.0 %
4211	BAND JAM	0	2,787	3,150	363		363	88.5 %
4212	CHRISTMAS LIGHT SWITCH ON	140	150	300	150		150	50.1 %
4213	DOG AWARENESS	0	144	300	156		156	48.1 %
4215	EVENTS PA SYSTEM	200	200	600	400		400	33.3 %
4216	MAY DAY EVENT	0	43	50	7		7	85.6 %
4220	MUSIC IN THE MARKET	0	3,549	3,700	151		151	95.9 %
4228	ENTERTAINMENTS	0	1,070	1,070	0		0	100.0 %
4241	COMEDY NIGHT EXPENDITURE	0	1,463	5,000	3,538		3,538	29.3 %
4243	CHARTER FAIR EXPENDITURE	61	61	1,800	1,739		1,739	3.4 %
TOWN CENTRE & EVENTS :- Expenditure		7,347	24,200	44,514	20,314	0	20,314	54.4 %
1013	HANGING BASKETS	0	542	500	42			108.3 %
1062	COMMUNITY FAIR - TABLE	60	80	300	-220			26.7 %
1063	TRAFFIC ORDERS RECHARGED	0	114	150	-36			75.9 %
1066	COMEDY NIGHT INCOME	0	520	4,000	-3,481			13.0 %
1069	CHARTER FAIR INCOME	0	6,146	6,000	146			102.4 %
TOWN CENTRE & EVENTS :- Income		60	7,401	10,950	-3,549			67.6 %
Net Expenditure over Income		7,287	16,799	33,564	16,765			
302	STREET MARKET							
4017	SUBSCRIPTIONS	0	0	330	330		330	0.0 %
4202	FIREWORK DISPLAY	80	80	0	-80		-80	0.0 %
4225	RATES	0	2,720	4,000	1,280		1,280	68.0 %
4226	SUPERVISORS	325	3,096	4,000	904		904	77.4 %
4235	MARKET INFRASTRUCTURE &	505	1,672	2,500	829		829	66.9 %
STREET MARKET :- Expenditure		910	7,568	10,830	3,262	0	3,262	69.9 %
1005	STREET MARKET	1,544	11,221	21,000	-9,779			53.4 %
1006	FLEA MARKET	490	3,759	5,000	-1,241			75.2 %
1007	CONTINENTAL MARKET	0	0	600	-600			0.0 %
STREET MARKET :- Income		2,034	14,980	26,600	-11,620			56.3 %
Net Expenditure over Income		-1,124	-7,412	-15,770	-8,358			

Month No : 8

Committee Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
303	<u>SPECIAL EVENTS</u>							
4242	FOOD FAIR	0	0	1,200	1,200	21	1,179	1.8 %
4260	TWINNING	0	0	2,000	2,000		2,000	0.0 %
	SPECIAL EVENTS :- Expenditure	<u>0</u>	<u>0</u>	<u>3,200</u>	<u>3,200</u>	<u>21</u>	<u>3,179</u>	<u>0.7 %</u>
1020	FOOD FAIR INCOME	0	0	450	-450			0.0 %
	SPECIAL EVENTS :- Income	<u>0</u>	<u>0</u>	<u>450</u>	<u>-450</u>			<u>0.0 %</u>
	Net Expenditure over Income	<u>0</u>	<u>0</u>	<u>2,750</u>	<u>2,750</u>			
305	<u>PUBLIC CONVENIENCES</u>							
4054	INSTALLATION NEW TOILETS	0	0	121,000	121,000		121,000	0.0 %
	PUBLIC CONVENIENCES :- Expenditure	<u>0</u>	<u>0</u>	<u>121,000</u>	<u>121,000</u>	<u>0</u>	<u>121,000</u>	<u>0.0 %</u>
1080	NHB GRANT TOILETS	0	0	121,000	-121,000			0.0 %
	PUBLIC CONVENIENCES :- Income	<u>0</u>	<u>0</u>	<u>121,000</u>	<u>-121,000</u>			<u>0.0 %</u>
	Net Expenditure over Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>			
	TOWN CENTRE & EVENTS :- Expenditure	<u>8,257</u>	<u>31,768</u>	<u>179,544</u>	<u>147,776</u>	<u>21</u>	<u>147,755</u>	<u>17.7 %</u>
	Income	<u>2,094</u>	<u>22,381</u>	<u>159,000</u>	<u>-136,619</u>			<u>14.1 %</u>
	Net Expenditure over Income	<u>6,163</u>	<u>9,387</u>	<u>20,544</u>	<u>11,157</u>			
<u>PARTNERSHIPS</u>								
505	<u>AYLESBURY VALE SHORTFALL</u>							
4219	BUCKINGHAM FRINGE	300	8,519	12,000	3,481		3,481	71.0 %
5001	TIC GRANT	0	26,000	26,000	0		0	100.0 %
	AYLESBURY VALE SHORTFALL :- Expenditure	<u>300</u>	<u>34,519</u>	<u>38,000</u>	<u>3,481</u>	<u>0</u>	<u>3,481</u>	<u>90.8 %</u>
1065	BUCKINGHAM FRINGE INCOME	0	2,460	8,000	-5,540			30.8 %
1068	COUNCIL TAX TOP UP GRANT	0	18,130	0	18,130			0.0 %
	AYLESBURY VALE SHORTFALL :- Income	<u>0</u>	<u>20,590</u>	<u>8,000</u>	<u>12,590</u>			<u>257.4 %</u>
	Net Expenditure over Income	<u>300</u>	<u>13,929</u>	<u>30,000</u>	<u>16,071</u>			
	PARTNERSHIPS :- Expenditure	<u>300</u>	<u>34,519</u>	<u>38,000</u>	<u>3,481</u>	<u>0</u>	<u>3,481</u>	<u>90.8 %</u>
	Income	<u>0</u>	<u>20,590</u>	<u>8,000</u>	<u>12,590</u>			<u>257.4 %</u>
	Net Expenditure over Income	<u>300</u>	<u>13,929</u>	<u>30,000</u>	<u>16,071</u>			

PLANNING

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
601	<u>PLANNING</u>							
4623	DISPLAY EQUIPMENT	0	0	5,000	5,000		5,000	0.0 %
	PLANNING :- Expenditure	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>0.0 %</u>
	Net Expenditure over Income	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>			
	PLANNING :- Expenditure	0	0	5,000	5,000	0	5,000	0.0 %
	Income	0	0	0	0			0.0 %
	Net Expenditure over Income	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>			

EARMARKED RESERVES

901	<u>EARMARKED RESERVES</u>							
9006	NAG	8	53	1,598	1,545		1,545	3.3 %
9009	CAPITAL RESERVE	0	0	110,000	110,000	66,453	43,547	60.4 %
9011	WAR MEMORIAL	0	0	931	931		931	0.0 %
9012	CHRISTMAS LIGHTS	0	0	4,369	4,369		4,369	0.0 %
9013	YOUTH PROJECTS	0	0	3,270	3,270		3,270	0.0 %
9015	CHARTER FAIRS	38	3,345	11,140	7,795		7,795	30.0 %
9018	REPAIR OF FOOTPATHS	0	2,965	5,931	2,966	2,966	0	100.0 %
9019	MEMORIAL TESTING	0	0	2,874	2,874		2,874	0.0 %
9025	PLAY AREA REPLACEMENT	0	0	17,121	17,121		17,121	0.0 %
9027	GREEN BUCKINGHAM GROUP	0	0	226	226		226	0.0 %
9029	CIRCULAR WALK MAINT	0	0	5,247	5,247		5,247	0.0 %
9030	TOURISM LEAFLETS	0	0	3,402	3,402		3,402	0.0 %
9031	YOUTH MUSIC EVENT	0	0	1,200	1,200		1,200	0.0 %
9032	BUCK NEIGHBOURHOOD DEV	166	1,088	18,601	17,513		17,513	5.9 %
9033	DESTINATION BUCKINGHAM	95	1,911	4,815	2,904		2,904	39.7 %
9034	RIVER AND POND MAINTENANCE	0	0	5,000	5,000		5,000	0.0 %
9035	PARKS DEVELOPMENT	0	11,355	32,129	20,774	20,774	0	100.0 %
9036	ELECTION COSTS	0	2,812	6,000	3,188		3,188	46.9 %
9037	JUBILEE BOOK	0	1,358	1,600	242		242	84.9 %
9038	NEW VEHICLE	0	15,180	28,995	13,815	13,815	0	100.0 %
9039	BARRIERS FOR EVENTS	0	560	3,168	2,608		2,608	17.7 %
9040	PARK RUN	0	98	250	152		152	39.2 %
9041	MVAS	0	1,818	1,177	-641		-641	154.5 %
9042	HOSTING OF TWINNING EVENT	0	0	2,000	2,000		2,000	0.0 %
9043	NEW BAGS AND LEAFLETS	0	0	1,532	1,532		1,532	0.0 %
9044	COMEDY NIGHT	0	0	2,057	2,057		2,057	0.0 %
	EARMARKED RESERVES :- Expenditure	<u>307</u>	<u>42,545</u>	<u>274,633</u>	<u>232,088</u>	<u>104,008</u>	<u>128,080</u>	<u>53.4 %</u>

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
1070	DESTINATION BUCKINGHAM	0	0	10,000	-10,000			0.0 %
	EARMARKED RESERVES :- Income	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>-10,000</u>			<u>0.0 %</u>
	Net Expenditure over Income	<u>307</u>	<u>42,545</u>	<u>264,633</u>	<u>222,088</u>			
<hr/>								
	EARMARKED RESERVES :- Expenditure	307	42,545	274,633	232,088	104,008	128,080	53.4 %
	Income	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>-10,000</u>			<u>0.0 %</u>
	Net Expenditure over Income	<u>307</u>	<u>42,545</u>	<u>264,633</u>	<u>222,088</u>			

Date : 22/12/2015

Buckingham Town Council

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Time: 11:45

Trial Balance for Month No: 8

User :JB

Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
310	GENERAL RESERVE				291,761.27
Trial Balance Totals :				0.00	291,761.27
Difference				-291,761.27	

PURCHASE LEDGER INVOICE LISTING FOR MONTH No 8

Ledger No 1 for Month No 8

Items marked with a * are disputed invoices.

Supplier A/c Order

Date	Invoice No	Own Ref No	Supplier Account Name	Supplier A/c Code	Net Value	VAT	Invoice	Nominal Ledger Analysis			Analysis Detail
								A/C	Centre	Amount	
01/11/2015	193588		AVDC	A001	300.00	0.00	300.00	4219	505	300.00	roald dahl festival - artist
01/11/2015	JULY15TOO		ANGLIAN WATER	A015	422.85	0.00	422.85	4603	251	422.85	Water bowls
16/11/2015	773		ANDREW EADES	A055	750.00	150.00	900.00	4050	250	750.00	snagging list lace hill
01/11/2015	INV-1025		AAS	A060	395.00	79.00	474.00	4500	132	395.00	Asbestos survey (new unit)
03/11/2015	1025		AAS	A060	395.00	79.00	474.00	4500	132	395.00	asbestos survey, hill crest
06/11/2015	Q009EO		B.T.	B003	100.19	20.03	120.22	4018	102	100.19	Office telephone
14/11/2015	MOBNOV		B.T.	B003	140.00	28.00	168.00	4018	102	140.00	mobiles nov
01/11/2015	322603		BROWNS	B031	13.75	2.75	16.50	4112	201	13.75	Tommy screw
01/11/2015	323201		BROWNS	B031	54.63	10.93	65.56	4112	201	54.63	Strimmer repair
12/11/2015	323817		BROWNS	B031	7.71	1.54	9.25	4063	203	7.71	engine oil
06/11/2015	187371		BASSETT	B050	0.36	0.07	0.43	4063	203	0.36	Vehicle light bulb
01/11/2015	3238		CGM	C016	150.00	30.00	180.00	4601	252	150.00	clear willow b park
10/11/2015	H123311050		E-ON	E006	97.80	4.89	102.69	4602	253	97.80	Chapel A electricity
01/11/2015	REFUND		EDF	E014	-95.50	0.00	-95.50	4602	251	-95.50	refund oct
01/11/2015	REFUND2		EDF	E014	-1.00	0.00	-1.00	4602	251	-1.00	refund 1/10/15
04/11/2015	13843		FESTIVE	F009	3,247.49	649.50	3,896.99	4201	301	3,247.49	Christmas lighting hire
01/11/2015	01835164		GRUNDON	G050	34.58	6.92	41.50	4112	201	34.58	wheelie bins
01/11/2015	14853		HERON	H009	150.30	30.06	180.36	4601	251	150.30	dog and alcohol signs
01/11/2015	65090		PARAGON	P008	23.20	4.64	27.84	4106	252	23.20	compacting plate hire
01/11/2015	65091		PARAGON	P008	41.00	8.20	49.20	4620	253	41.00	gene hire
01/11/2015	65092		PARAGON	P008	31.80	6.36	38.16	4243	301	31.80	equip hire, ramp
01/11/2015	65273		PARAGON	P008	131.40	26.28	157.68	4620	253	131.40	digger hire
01/11/2015	65274		PARAGON	P008	188.00	37.60	225.60	4620	253	188.00	digger hire
01/11/2015	65275		PARAGON	P008	29.20	5.84	35.04	4243	301	29.20	equip hire, ramp
01/11/2015	65367		PARAGON	P008	102.16	20.44	122.60	4112	201	102.16	consumables
01/11/2015	65426		PARAGON	P008	33.50	6.70	40.20	4202	301	33.50	fencing - bonfire
01/11/2015	65427		PARAGON	P008	115.30	23.06	138.36	4202	301	115.30	gene, lights hire
11/11/2015	10545		PLANTScape	P014	2,040.00	408.00	2,448.00	4104	301	2,040.00	Winter planters

PURCHASE LEDGER INVOICE LISTING FOR MONTH No 8

Ledger No 1 for Month No 8

Items marked with a * are disputed invoices.

Supplier A/c Order

Date	Invoice No	Own Ref No	Supplier Account Name	Supplier A/c Code	Net Value	VAT	Invoice	Nominal Ledger Analysis			Analysis Detail
								A/C	Centre	Amount	
01/11/2015	584773		QUEST	Q002	8.17	1.64	9.81	4112	201	8.17	Rawlnut, bolts, penny washer
01/11/2015	584774		QUEST	Q002	22.34	4.47	26.81	4112	201	22.34	Brass padlock
01/11/2015	585131		QUEST	Q002	53.24	10.65	63.89	4112	201	53.24	Chubb deadlock, Key cut
01/11/2015	586203		QUEST	Q002	3.18	0.64	3.82	4112	201	3.18	Nylon washer
01/11/2015	586280		QUEST	Q002	15.40	3.08	18.48	4112	201	15.40	Screw, grip gloves
04/11/2015	587776		QUEST	Q002	23.91	4.78	28.69	4112	201	23.91	padlock, key cutting
10/11/2015	24606		RBS	R001	170.00	34.00	204.00	4023	102	175.00	omega training - dj
		10111084									
06/11/2015	118663		SLCC	S005	99.00	19.80	118.80	4023	102	-5.00	omega training - dj
20/11/2015	9000032646		STAPLES	S020	19.98	4.00	23.98	4010	102	99.00	dj online ilca course
01/11/2015	5026ACQ84		TRAVIS	T010	36.72	7.34	44.06	4601	252	19.98	stat
01/11/2015	ACR127		TRAVIS	T010	39.38	7.88	47.26	4112	201	36.72	Ballast, cement
01/11/2015	ACR178		TRAVIS	T010	43.09	8.62	51.71	4112	201	39.38	gorilla bar, ballast
01/11/2015	26/2015		THAMES VALLEY	T012	1,560.00	312.00	1,872.00	4068	201	43.09	ballast bulk
06/11/2015	19417		TEMPLE	T038	505.00	101.00	606.00	4235	302	1,560.00	comm service jul, aug, sept
01/11/2015	3826		TGMS	T057	825.00	165.00	990.00	4050	250	505.00	buckingham bags
20/11/2015	4085		TGMS	T057	400.00	80.00	480.00	4050	250	825.00	lace hill playing fields
										400.00	monitoring project lace hill
				TOTAL INVOICES	12,723.13	2,404.71	15,127.84				12,723.13

GLOSSARY

ACCRUAL Is a payment in relation to this financial period which is not billed until the next financial period.

AUDIT An audit is the examination of an entity's accounting records, as well as the physical inspection of its assets. An internal audit is carried out by someone who is appointed by the council, an external auditor is chosen for us and undertakes a "light touch" audit.

BANK RECONCILIATION The process of comparing the amounts recorded in the cash books to the actual amounts appearing on the bank statement.

BUDGET A budget is a set of interlinked plans that quantitatively describe an entity's projected future operations. A budget is used as a yardstick against which to measure actual operating results, for the allocation of funding, and as a plan for future operations.

CASH BOOK A cash book is subsidiary ledger in which are stored all cash receipt and cash payment transactions.

COMMITTED EXPENDITURE A committed cost is an investment that a business entity has already made and cannot recover by any means, as well as obligations already made that the business cannot get out of.

CONTROL ACCOUNT A control account is a summary-level account in the general ledger. This account contains aggregated totals for transactions that are individually stored in subsidiary-level ledger accounts. Control accounts are most commonly used to summarise accounts receivable and accounts payable, since these areas contain a large volume of transactions, and so need to be separated into subsidiary ledgers, rather than cluttering up the general ledger with too much detailed information. The balance in a control account should match the total for the related subsidiary ledger.

CREDITORS A creditor is an individual or entity that is owed money. Examples of creditors are suppliers and lenders.

DAYBOOK Record of original entry in which transactions (such sales and/or purchases) are entered on the day they occur, for later posting to the appropriate ledger(s).

DEBTORS A debtor is an individual or entity that has a legally binding obligation to pay money to a creditor.

DOUBLE ENTRY

Double entry accounting is a record keeping system under which every transaction is recorded in at least two accounts. There is no limit on the number of accounts that may be used in a transaction, but the minimum is two accounts. There are two columns in each account, with debit entries on the left and credit entries on the right. In double entry accounting, the total of all debit entries must match the total of all credit entries. When this happens, the transaction is said to be "in balance." An example of this is; for every entry in the sales or purchase ledgers there is an opposite entry in the nominal ledger, one will be a debit and the other a credit entry.

EARMARKED RESERVES

Amounts set aside for specific policy purposes or for general contingencies and cash flow management. For each reserve established, the purpose, usage and the basis of transactions needs to be clearly defined.

EXPENDITURE

Expenditure is a payment.

GENERAL RESERVE

Any retained earnings from a company's profits.

INCOME

Income is the earnings gained from the provision of services or goods, or from the use of assets.

INCOME & EXPENDITURE

This is a record of all transactions in all periods. The report details the budget amount, year to date expenditure, any amounts committed for future payment, the total amount left in the budget still to spend and the percentage of budget still available to spend.

JOURNAL

A journal entry is a formal accounting entry used to correct or transfer an amount from one nominal account to another.

NOMINAL LEDGER

The nominal ledger (or general ledger as it's also referred) to is the main area where all of your accounting transactions are held.

PRECEPT

This is the demand of Council Tax income that councils need to provide their services.

PREPAYMENT

A prepaid expense is an expenditure that is paid for in one accounting period, but for which the underlying asset will not be entirely consumed until a future period.

PURCHASE LEDGER

The purchase ledger is a subledger in which purchases are recorded. The purchase ledger is part of the accounting department's database; it is not maintained by the purchasing department.

SALES LEDGER

A sales ledger is a detailed itemisation of sales made.

TRIAL BALANCE

The trial balance is a report run at the end of an accounting period, listing the ending balance in each account. The report is primarily used to ensure that the total of all debits equals the total of all credits.

VIREMENT

The process of transferring items from one financial account to another.

21/12/2015				
	BUDGET	ACTUAL SPEND YEAR TO DATE (YTD)	COMMITTED (AGREED SPEND)	STILL TO SPEND
RESOURCES				
Expenditure	£392,622.00	£253,608.00	£14,363.00	
Income	£5,756.00	£294.00		
Net Expenditure	£386,866.00	£253,314.00	£14,363.00	£119,189.00
ENVIRONMENT				
Expenditure	£248,511.00	£112,669.00	£67,911.00	
Income	£102,591.00	£46,751.00		
Net Expenditure	£145,920.00	£65,918.00	£67,911.00	£12,091.00
TOWN CENTRE AND EVENTS				
Expenditure	£179,544.00	£29,984.00	£21.00	
Income	£159,000.00	£22,381.00		
Net Expenditure	£20,544.00	£7,603.00	£21.00	£12,920.00
PARTNERSHIPS (add to tc & e)				
Expenditure	£38,000.00	£34,519.00		
Income	£8,000.00	£20,590.00		
Net Expenditure	£30,000.00	£13,929.00		£16,071.00
PLANNING				
Expenditure	£5,000.00			
Income				
Net Expenditure	£5,000.00			£5,000.00
EARMARKED RESERVES				
Expenditure	£274,633.00	£42,537.00	£104,008.00	
Income	£10,000.00			
Net Expenditure	£264,633.00	£42,537.00	£104,008.00	£118,088.00
TOTAL BUDGET				
Expenditure	£1,138,310.00	£473,317.00	£186,303.00	£0.00
Income	£285,347.00	£90,016.00	£0.00	£0.00
Total Net Expenditure	£852,963.00	£383,301.00	£186,303.00	£283,359.00
				£283,359.00

INCOME AND EXPENDITURE - EXPLANATION OF DIFFERENCES

PAGE No	CODE	COST CENTRE	EXPLANATION
1	4002	101	This was not precepted for but is an amount that BTC are paying BCC to make up the difference between the old employer contribution rate of 21.2% and the current one 14.9%
2	4014	104	This is due to accrued amounts, they will reverse at year end and give a true audit cost
2	1190	130	Any interest earned is calculated at year end and posted into this account
2	4085	131	The overspend is due to an unexpected boiler repair
3	4500	132	Disabled Go cost has been committed as agreed by councillors
3	1054	102	This income was precepted for but it's income for advertising on the "Tesco" roundabout and couldn't be invoiced as signage was removed
5	4620	253	There have been more burials this year so an increase in costs has arisen
5	1041	253	Due to the increase in burials we have more income
7	4202	302	This is a coding error and will be corrected by using a journal
8	4054	305	No expenditure as yet and this cost is likely to increase and if no spend occurs in this financial year this amount will be vired forward to next financial year

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
RESOURCES								
101	PERSONNEL COSTS							
4000	WAGES & SALARIES ADMIN	13,183	105,782	161,000	55,218		55,218	65.7 %
4001	WAGES & SALARIES EXTERNAL	5,271	41,853	62,000	20,147		20,147	67.5 %
4002	PENSION DEFICIT	808	5,656	0	-5,656		-5,656	0.0 %
4003	APPRENTICESHIP	0	0	6,000	6,000		6,000	0.0 %
4005	ERS NATIONAL INS	1,207	9,939	16,000	6,061		6,061	62.1 %
4006	ERS PENSION CONT	2,013	16,060	35,000	18,940		18,940	45.9 %
4007	STAFF TRAVEL	0	287	500	213		213	57.5 %
4008	OCCUPATIONAL HEALTH	0	200	500	300		300	40.0 %
	PERSONNEL COSTS :- Expenditure	22,481	179,777	281,000	101,223	0	101,223	64.0 %
1001	APPRENTICESHIP GRANT	0	0	2,500	-2,500			0.0 %
	PERSONNEL COSTS :- Income	0	0	2,500	-2,500			0.0 %
	Net Expenditure over Income	22,481	179,777	278,500	98,723			
102	OFFICE EXPENSES							
4010	STATIONERY	23	722	1,650	928	391	536	67.5 %
4011	POSTAGE	0	202	650	448		448	31.1 %
4012	PHOTOCOPIER	0	977	1,800	823		823	54.3 %
4013	EQUIPMENT PURCHASE	0	0	200	200		200	0.0 %
4015	ADVERTISMENT	0	0	200	200		200	0.0 %
4017	SUBSCRIPTIONS	0	2,963	3,200	237		237	92.6 %
4018	TELEPHONE	240	2,632	3,500	868		868	75.2 %
4019	HIRE OF HALL	0	18	250	232		232	7.3 %
4021	HOSPITALITY	4	48	300	252		252	16.1 %
4023	TRAINING	269	2,493	5,500	3,007	1,145	1,862	66.1 %
4032	PUBLICITY	0	3,392	7,000	3,608		3,608	48.5 %
4038	COMPUTER EQUIP/MAINT	0	1,631	2,100	469		469	77.7 %
4041	WEB SITE PROVISION &	0	4,720	4,245	-475		-475	111.2 %
4043	PROTECTIVE CLOTHING /	0	355	400	45		45	88.7 %
4052	HEAT LIGHT POWER	0	89	2,500	2,411		2,411	3.6 %
4055	ALARM	0	0	305	305		305	0.0 %
4156	BUCKINGHAM CENTRE RENT	0	6,132	11,000	4,868		4,868	55.7 %
	OFFICE EXPENSES :- Expenditure	537	26,375	44,800	18,425	1,536	16,888	62.3 %
1005	STREET MARKET	-815	0	0	0			0.0 %
1006	FLEA MARKET	-322	0	0	0			0.0 %
1010	CHAMBER HIRE	83	286	1,000	-714			28.6 %
1012	PHOTOCOPIER USE	0	8	50	-43			15.0 %
	OFFICE EXPENSES :- Income	-1,054	294	1,050	-756			28.0 %
	Net Expenditure over Income	1,591	26,082	43,750	17,668			

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
103	<u>COUNCILLORS</u>							
4020	MAYOR'S DUTIES	0	0	1,800	1,800		1,800	0.0 %
4029	MAYOR'S CIVIC	0	1,022	1,200	178		178	85.2 %
4044	COUNCILLORS MILEAGE / EXPS	0	52	500	448		448	10.4 %
4045	COUNCILLORS ALLOWANCE	0	0	8,160	8,160		8,160	0.0 %
	COUNCILLORS :- Expenditure	0	1,074	11,660	10,586	0	10,586	9.2 %
	Net Expenditure over Income	0	1,074	11,660	10,586			
104	<u>LEGAL REQUIREMENTS</u>							
4014	AUDIT FEE	0	-180	2,420	2,600		2,600	-7.4 %
4022	INSURANCE	0	13,727	13,500	-227		-227	101.7 %
	LEGAL REQUIREMENTS :- Expenditure	0	13,547	15,920	2,373	0	2,373	85.1 %
	Net Expenditure over Income	0	13,547	15,920	2,373			
120	<u>GRANTS (PREV 137)</u>							
4077	OLD GAOL FUNDING	0	0	3,000	3,000		3,000	0.0 %
4150	FILM PLACE FUNDING	0	0	1,250	1,250		1,250	0.0 %
	GRANTS (PREV 137) :- Expenditure	0	0	4,250	4,250	0	4,250	0.0 %
	Net Expenditure over Income	0	0	4,250	4,250			
125	<u>COMMEMORATIVE ITEMS</u>							
4504	REMEMBRANCE WREATH	17	17	20	3		3	85.0 %
4505	MAYORS SALVER	0	150	170	20		20	88.2 %
	COMMEMORATIVE ITEMS :- Expenditure	17	167	190	23	0	23	87.9 %
	Net Expenditure over Income	17	167	190	23			
130	<u>ADMIN RESERVES</u>							
1176	PRECEPT	0	565,193	565,193	0			100.0 %
1190	INTEREST RECEIVED	0	0	2,500	-2,500			0.0 %
	ADMIN RESERVES :- Income	0	565,193	567,693	-2,500			99.6 %
	Net Expenditure over Income	0	-565,193	-567,693	-2,500			
131	<u>GRANTS</u>							
4085	COMMUNITY CENTRE	0	8,760	5,000	-3,760		-3,760	175.2 %
4087	OTHER	0	18,802	18,802	0		0	100.0 %
	GRANTS :- Expenditure	0	27,562	23,802	-3,760	0	-3,760	115.8 %
	Net Expenditure over Income	0	27,562	23,802	-3,760			

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>132</u>	<u>CONTINGENCIES</u>							
4500	CONTINGENCIES	850	5,106	10,000	4,894	12,827	-7,933	179.3 %
	CONTINGENCIES :- Expenditure	<u>850</u>	<u>5,106</u>	<u>10,000</u>	<u>4,894</u>	<u>12,827</u>	<u>-7,933</u>	<u>179.3 %</u>
	Net Expenditure over Income	<u>850</u>	<u>5,106</u>	<u>10,000</u>	<u>4,894</u>			
<u>304</u>	<u>BUCKINGHAM TOWN YOUTH COUNCIL</u>							
4237	YOUTH COUNCIL BUDGET	0	0	900	900		900	0.0 %
4238	YOUTH COUNCIL ADMIN	0	0	100	100		100	0.0 %
	BUCKINGHAM TOWN YOUTH COUNCIL :- Expenditure	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>0.0 %</u>
	Net Expenditure over Income	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>			
	RESOURCES :- Expenditure	<u>23,885</u>	<u>253,608</u>	<u>392,622</u>	<u>139,014</u>	<u>14,363</u>	<u>124,650</u>	<u>68.3 %</u>
	Income	<u>-1,054</u>	<u>565,487</u>	<u>571,243</u>	<u>-5,756</u>			<u>99.0 %</u>
	Net Expenditure over Income	<u>24,939</u>	<u>-311,878</u>	<u>-178,621</u>	<u>133,257</u>			
ENVIRONMENT								
<u>201</u>	<u>ENVIRONMENT</u>							
4068	COMMUNITY SERVICE	1,560	3,120	6,750	3,630		3,630	46.2 %
4069	GRIT / SALT BINS	0	0	1,800	1,800	900	900	50.0 %
4101	SEATS AND BINS	0	0	3,000	3,000		3,000	0.0 %
4112	ENVIRONMENT EQUIPMENT	414	4,092	6,000	1,908	110	1,798	70.0 %
4118	GREEN WASTE DISPOSAL	0	300	360	60		60	83.3 %
	ENVIRONMENT :- Expenditure	<u>1,974</u>	<u>7,512</u>	<u>17,910</u>	<u>10,398</u>	<u>1,010</u>	<u>9,388</u>	<u>47.6 %</u>
	Net Expenditure over Income	<u>1,974</u>	<u>7,512</u>	<u>17,910</u>	<u>10,398</u>			
<u>202</u>	<u>ROUNDBABOUTS</u>							
4108	ROUNDBABOUT	0	5,084	10,000	4,916	3,354	1,562	84.4 %
	ROUNDBABOUTS :- Expenditure	<u>0</u>	<u>5,084</u>	<u>10,000</u>	<u>4,916</u>	<u>3,354</u>	<u>1,562</u>	<u>84.4 %</u>
1051	ROUNDBABOUT NO 1 OPEN	0	2,014	2,032	-18			99.1 %
1052	ROUNDBABOUT NO 2 ELLA	0	1,074	1,547	-473			69.4 %
1053	ROUNDBABOUT NO 3	0	1,762	1,778	-16			99.1 %
1054	ROUNDBABOUT NO 4 R & B	0	0	2,211	-2,211			0.0 %
1056	ROUNDBABOUT NO 6 EUROLANE	0	2,405	2,426	-21			99.1 %
1057	ROUNDBABOUT NO 7 RING ROAD	0	1,226	1,237	-11			99.1 %
	ROUNDBABOUTS :- Income	<u>0</u>	<u>8,482</u>	<u>11,231</u>	<u>-2,749</u>			<u>75.5 %</u>
	Net Expenditure over Income	<u>0</u>	<u>-3,398</u>	<u>-1,231</u>	<u>2,166</u>			

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>203</u>	<u>MAINTENANCE</u>							
4063	VEHICLE HIRE AND RUNNING	8	2,875	6,000	3,125		3,125	47.9 %
4082	ALLOTMENTS	0	1,500	1,500	0		0	100.0 %
4102	DOG BINS	0	0	4,000	4,000		4,000	0.0 %
	MAINTENANCE :- Expenditure	<u>8</u>	<u>4,375</u>	<u>11,500</u>	<u>7,125</u>	<u>0</u>	<u>7,125</u>	<u>38.0 %</u>
	Net Expenditure over Income	<u>8</u>	<u>4,375</u>	<u>11,500</u>	<u>7,125</u>			
<u>204</u>	<u>DEVOLVED SERVICES EXPENSES</u>							
4124	DEVOLVED SERVICES	0	19,682	29,770	10,088	2,202	7,886	73.5 %
	DEVOLVED SERVICES EXPENSES :- Expenditure	<u>0</u>	<u>19,682</u>	<u>29,770</u>	<u>10,088</u>	<u>2,202</u>	<u>7,886</u>	<u>73.5 %</u>
1017	DEVOLVED SERVICES INCOME	0	20,490	32,000	-11,510			64.0 %
	DEVOLVED SERVICES EXPENSES :- Income	<u>0</u>	<u>20,490</u>	<u>32,000</u>	<u>-11,510</u>			<u>64.0 %</u>
	Net Expenditure over Income	<u>0</u>	<u>-807</u>	<u>-2,230</u>	<u>-1,423</u>			
<u>250</u>	<u>PLAYING FIELDS</u>							
4050	MAINTENANCE OF FIELDS	1,975	3,985	7,500	3,515		3,515	53.1 %
	PLAYING FIELDS :- Expenditure	<u>1,975</u>	<u>3,985</u>	<u>7,500</u>	<u>3,515</u>	<u>0</u>	<u>3,515</u>	<u>53.1 %</u>
	Net Expenditure over Income	<u>1,975</u>	<u>3,985</u>	<u>7,500</u>	<u>3,515</u>			
<u>251</u>	<u>CHANDOS PARK</u>							
4106	PLAY AREA MAINTENANCE	0	272	500	228	211	17	96.6 %
4601	REPAIRS& MAINTENANCE FUND	150	2,145	7,180	5,035		5,035	29.9 %
4602	ELECTRICITY	-97	87	500	413		413	17.3 %
4603	WATER	423	1,159	1,500	341		341	77.3 %
4605	HORTICULTURAL CONTRACT	0	8,898	15,470	6,572	6,356	216	98.6 %
	CHANDOS PARK :- Expenditure	<u>477</u>	<u>12,561</u>	<u>25,150</u>	<u>12,589</u>	<u>6,567</u>	<u>6,022</u>	<u>76.1 %</u>
1030	BOWLS INCOME	0	550	550	0			100.0 %
1035	TENNIS COURT RENT	0	0	750	-750			0.0 %
	CHANDOS PARK :- Income	<u>0</u>	<u>550</u>	<u>1,300</u>	<u>-750</u>			<u>42.3 %</u>
	Net Expenditure over Income	<u>477</u>	<u>12,011</u>	<u>23,850</u>	<u>11,839</u>			
<u>252</u>	<u>BOURTON PARK</u>							
4106	PLAY AREA MAINTENANCE	23	640	500	-140		-140	127.9 %
4601	REPAIRS& MAINTENANCE FUND	187	4,505	12,000	7,495	798	6,697	44.2 %
4605	HORTICULTURAL CONTRACT	0	15,459	26,867	11,408	11,042	366	98.6 %
	BOURTON PARK :- Expenditure	<u>210</u>	<u>20,604</u>	<u>39,367</u>	<u>18,763</u>	<u>11,840</u>	<u>6,923</u>	<u>82.4 %</u>
	Net Expenditure over Income	<u>210</u>	<u>20,604</u>	<u>39,367</u>	<u>18,763</u>			

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
253	<u>CEMETERY</u>							
4225	RATES	0	672	1,300	628		628	51.7 %
4601	REPAIRS& MAINTENANCE FUND	0	1,037	4,760	3,723		3,723	21.8 %
4602	ELECTRICITY	98	685	400	-285		-285	171.2 %
4605	HORTICULTURAL CONTRACT	0	12,888	22,510	9,622	9,206	416	98.2 %
4615	BURIAL FEES	-500	0	0	0		0	0.0 %
4620	EXPENSES RE BURIAL DUTIES	1,360	6,319	5,000	-1,319		-1,319	126.4 %
	CEMETERY :- Expenditure	958	21,601	33,970	12,369	9,206	3,164	90.7 %
1041	BURIAL FEES	300	11,717	10,000	1,717			117.2 %
1045	CEMETERY WAR GRAVES COMM	0	0	60	-60			0.0 %
	CEMETERY :- Income	300	11,717	10,060	1,657			116.5 %
	Net Expenditure over Income	658	9,884	23,910	14,026			
254	<u>CHANDOS PARK TOILETS</u>							
4612	CONTRACTOR CHARGE	0	8,115	12,500	4,385		4,385	64.9 %
4709	MAINTENANCE	0	0	1,000	1,000	68	933	6.8 %
	CHANDOS PARK TOILETS :- Expenditure	0	8,115	13,500	5,385	68	5,317	60.6 %
	Net Expenditure over Income	0	8,115	13,500	5,385			
255	<u>RAILWAY WALK</u>							
4120	BTCV GRANT PAYMENT	0	0	2,000	2,000		2,000	0.0 %
4122	TREE WORKS	0	347	1,500	1,153	1,596	-443	129.5 %
	RAILWAY WALK :- Expenditure	0	347	3,500	3,153	1,596	1,557	55.5 %
	Net Expenditure over Income	0	347	3,500	3,153			
256	<u>STORAGE PREMISES</u>							
4053	GRENVILLE	0	46	650	604		604	7.1 %
4073	COLLEGE FARM	0	3,250	3,250	0		0	100.0 %
	STORAGE PREMISES :- Expenditure	0	3,296	3,900	604	0	604	84.5 %
	Net Expenditure over Income	0	3,296	3,900	604			
257	<u>KEN TAGG PLAYGROUND</u>							
4106	PLAY AREA MAINTENANCE	0	65	500	435		435	13.0 %
4122	TREE WORKS	0	280	500	220		220	56.0 %
4123	PLAYGROUND REFURBISHMENT	0	0	40,000	40,000	30,254	9,746	75.6 %
4605	HORTICULTURAL CONTRACT	0	607	1,150	543	434	109	90.5 %
	KEN TAGG PLAYGROUND :- Expenditure	0	952	42,150	41,198	30,688	10,510	75.1 %

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
1079	GRANTS FOR PLAYGROUND	0	0	40,000	-40,000			0.0 %
	KEN TAGG PLAYGROUND :- Income	0	0	40,000	-40,000			0.0 %
	Net Expenditure over Income	0	952	2,150	1,198			
258	<u>CEMETERY LODGE</u>							
4034	PWLB REPAYMENTS INCL	0	2,351	4,702	2,351		2,351	50.0 %
4609	CEMETERY LODGE MAINT	0	56	500	444		444	11.2 %
	CEMETERY LODGE :- Expenditure	0	2,407	5,202	2,795	0	2,795	46.3 %
1061	CEMETERY LODGE RENTAL	0	5,513	8,000	-2,487			68.9 %
	CEMETERY LODGE :- Income	0	5,513	8,000	-2,487			68.9 %
	Net Expenditure over Income	0	-3,106	-2,798	308			
259	<u>OTTERS BROOK</u>							
4106	PLAY AREA MAINTENANCE	0	134	500	366		366	26.8 %
4122	TREE WORKS	0	80	230	150		150	34.8 %
4605	HORTICULTURAL CONTRACT	0	1,933	3,360	1,427	1,381	46	98.6 %
	OTTERS BROOK :- Expenditure	0	2,147	4,090	1,943	1,381	562	86.3 %
	Net Expenditure over Income	0	2,147	4,090	1,943			
260	<u>CCTV</u>							
4100	CCTV ONGOING COSTS	0	0	1,002	1,002		1,002	0.0 %
	CCTV :- Expenditure	0	0	1,002	1,002	0	1,002	0.0 %
	Net Expenditure over Income	0	0	1,002	1,002			
	ENVIRONMENT :- Expenditure	5,602	112,669	248,511	135,842	67,911	67,931	72.7 %
	Income	300	46,751	102,591	-55,840			45.6 %
	Net Expenditure over Income	5,302	65,917	145,920	80,003			

TOWN CENTRE & EVENTS

301	<u>TOWN CENTRE & EVENTS</u>							
4078	NEW SIGNS	0	282	200	-82		-82	141.0 %
4079	FAIR TRADE PROMOTION	-95	284	432	148		148	65.7 %
4094	YOUTH PROJECT	0	0	2,000	2,000		2,000	0.0 %
4104	TOWN IN BLOOM	2,040	5,529	6,887	1,358		1,358	80.3 %
4107	PRIDE OF PLACE	0	267	250	-17		-17	106.8 %
4115	RIVER RINSE	160	320	400	80		80	80.0 %

Month No : 8

Committee Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4201	CHRISTMAS LIGHTS	3,247	3,247	10,000	6,753		6,753	32.5 %
4202	FIREWORK DISPLAY	149	3,209	4,000	791		791	80.2 %
4203	COMMUNITY FAIR	0	0	500	500		500	0.0 %
4205	CHRISTMAS PARADE	0	24	3,000	2,976		2,976	0.8 %
4208	SPRING FAIR	0	0	500	500		500	0.0 %
4209	TRAFFIC ORDERS FOR EVENTS	0	126	300	174		174	42.0 %
4210	PANCAKE RACE	0	0	75	75		75	0.0 %
4211	BAND JAM	0	2,787	3,150	363		363	88.5 %
4212	CHRISTMAS LIGHT SWITCH ON	0	10	300	290		290	3.4 %
4213	DOG AWARENESS	0	144	300	156		156	48.1 %
4215	EVENTS PA SYSTEM	0	0	600	600		600	0.0 %
4216	MAY DAY EVENT	0	43	50	7		7	85.6 %
4220	MUSIC IN THE MARKET	0	3,549	3,700	151		151	95.9 %
4228	ENTERTAINMENTS	0	1,070	1,070	0		0	100.0 %
4241	COMEDY NIGHT EXPENDITURE	0	1,463	5,000	3,538		3,538	29.3 %
4243	CHARTER FAIR EXPENDITURE	61	61	1,800	1,739		1,739	3.4 %
TOWN CENTRE & EVENTS :- Expenditure		5,563	22,416	44,514	22,098	0	22,098	50.4 %
1013	HANGING BASKETS	0	542	500	42			108.3 %
1062	COMMUNITY FAIR - TABLE	60	80	300	-220			26.7 %
1063	TRAFFIC ORDERS RECHARGED	0	114	150	-36			75.9 %
1066	COMEDY NIGHT INCOME	0	520	4,000	-3,481			13.0 %
1069	CHARTER FAIR INCOME	0	6,146	6,000	146			102.4 %
TOWN CENTRE & EVENTS :- Income		60	7,401	10,950	-3,549			67.6 %
Net Expenditure over Income		5,503	15,015	33,564	18,549			
302	STREET MARKET							
4017	SUBSCRIPTIONS	0	0	330	330		330	0.0 %
4202	FIREWORK DISPLAY	80	80	0	-80		-80	0.0 %
4225	RATES	0	2,720	4,000	1,280		1,280	68.0 %
4226	SUPERVISORS	325	3,096	4,000	904		904	77.4 %
4235	MARKET INFRASTRUCTURE &	505	1,672	2,500	829		829	66.9 %
STREET MARKET :- Expenditure		910	7,568	10,830	3,262	0	3,262	69.9 %
1005	STREET MARKET	1,544	11,221	21,000	-9,779			53.4 %
1006	FLEA MARKET	490	3,759	5,000	-1,241			75.2 %
1007	CONTINENTAL MARKET	0	0	600	-600			0.0 %
STREET MARKET :- Income		2,034	14,980	26,600	-11,620			56.3 %
Net Expenditure over Income		-1,124	-7,412	-15,770	-8,358			

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
303	<u>SPECIAL EVENTS</u>							
4242	FOOD FAIR	0	0	1,200	1,200	21	1,179	1.8 %
4260	TWINNING	0	0	2,000	2,000		2,000	0.0 %
	SPECIAL EVENTS :- Expenditure	0	0	3,200	3,200	21	3,179	0.7 %
1020	FOOD FAIR INCOME	0	0	450	-450			0.0 %
	SPECIAL EVENTS :- Income	0	0	450	-450			0.0 %
	Net Expenditure over Income	0	0	2,750	2,750			
305	<u>PUBLIC CONVENIENCES</u>							
4054	INSTALLATION NEW TOILETS	0	0	121,000	121,000		121,000	0.0 %
	PUBLIC CONVENIENCES :- Expenditure	0	0	121,000	121,000	0	121,000	0.0 %
1080	NHB GRANT TOILETS	0	0	121,000	-121,000			0.0 %
	PUBLIC CONVENIENCES :- Income	0	0	121,000	-121,000			0.0 %
	Net Expenditure over Income	0	0	0	0			
	TOWN CENTRE & EVENTS :- Expenditure	6,473	29,984	179,544	149,560	21	149,539	16.7 %
	Income	2,094	22,381	159,000	-136,619			14.1 %
	Net Expenditure over Income	4,379	7,603	20,544	12,941			
<u>PARTNERSHIPS</u>								
505	<u>AYLESBURY VALE SHORTFALL</u>							
4219	BUCKINGHAM FRINGE	300	8,519	12,000	3,481		3,481	71.0 %
5001	TIC GRANT	0	26,000	26,000	0		0	100.0 %
	AYLESBURY VALE SHORTFALL :- Expenditure	300	34,519	38,000	3,481	0	3,481	90.8 %
1065	BUCKINGHAM FRINGE INCOME	0	2,460	8,000	-5,540			30.8 %
1068	COUNCIL TAX TOP UP GRANT	0	18,130	0	18,130			0.0 %
	AYLESBURY VALE SHORTFALL :- Income	0	20,590	8,000	12,590			257.4 %
	Net Expenditure over Income	300	13,929	30,000	16,071			
	PARTNERSHIPS :- Expenditure	300	34,519	38,000	3,481	0	3,481	90.8 %
	Income	0	20,590	8,000	12,590			257.4 %
	Net Expenditure over Income	300	13,929	30,000	16,071			


PLANNING

Month No : 8

Committee Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
601	<u>PLANNING</u>							
4623	DISPLAY EQUIPMENT	0	0	5,000	5,000		5,000	0.0 %
	PLANNING :- Expenditure	0	0	5,000	5,000	0	5,000	0.0 %
	Net Expenditure over Income	0	0	5,000	5,000			
	PLANNING :- Expenditure	0	0	5,000	5,000	0	5,000	0.0 %
	Income	0	0	0	0			0.0 %
	Net Expenditure over Income	0	0	5,000	5,000			
<u>EARMARKED RESERVES</u>								
901	<u>EARMARKED RESERVES</u>							
9006	NAG	0	45	1,598	1,553		1,553	2.8 %
9009	CAPITAL RESERVE	0	0	110,000	110,000	66,453	43,547	60.4 %
9011	WAR MEMORIAL	0	0	931	931		931	0.0 %
9012	CHRISTMAS LIGHTS	0	0	4,369	4,369		4,369	0.0 %
9013	YOUTH PROJECTS	0	0	3,270	3,270		3,270	0.0 %
9015	CHARTER FAIRS	38	3,345	11,140	7,795		7,795	30.0 %
9018	REPAIR OF FOOTPATHS	0	2,965	5,931	2,966	2,966	0	100.0 %
9019	MEMORIAL TESTING	0	0	2,874	2,874		2,874	0.0 %
9025	PLAY AREA REPLACEMENT	0	0	17,121	17,121		17,121	0.0 %
9027	GREEN BUCKINGHAM GROUP	0	0	226	226		226	0.0 %
9029	CIRCULAR WALK MAINT	0	0	5,247	5,247		5,247	0.0 %
9030	TOURISM LEAFLETS	0	0	3,402	3,402		3,402	0.0 %
9031	YOUTH MUSIC EVENT	0	0	1,200	1,200		1,200	0.0 %
9032	BUCK NEIGHBOURHOOD DEV	166	1,088	18,601	17,513		17,513	5.9 %
9033	DESTINATION BUCKINGHAM	95	1,911	4,815	2,904		2,904	39.7 %
9034	RIVER AND POND MAINTENANCE	0	0	5,000	5,000		5,000	0.0 %
9035	PARKS DEVELOPMENT	0	11,355	32,129	20,774	20,774	0	100.0 %
9036	ELECTION COSTS	0	2,812	6,000	3,188		3,188	46.9 %
9037	JUBILEE BOOK	0	1,358	1,600	242		242	84.9 %
9038	NEW VEHICLE	0	15,180	28,995	13,815	13,815	0	100.0 %
9039	BARRIERS FOR EVENTS	0	560	3,168	2,608		2,608	17.7 %
9040	PARK RUN	0	98	250	152		152	39.2 %
9041	MVAS	0	1,818	1,177	-641		-641	154.5 %
9042	HOSTING OF TWINNING EVENT	0	0	2,000	2,000		2,000	0.0 %
9043	NEW BAGS AND LEAFLETS	0	0	1,532	1,532		1,532	0.0 %
9044	COMEDY NIGHT	0	0	2,057	2,057		2,057	0.0 %
	EARMARKED RESERVES :- Expenditure	299	42,537	274,633	232,096	104,008	128,088	53.4 %

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
1070 DESTINATION BUCKINGHAM	0	0	10,000	-10,000			0.0 %
EARMARKED RESERVES :- Income	0	0	10,000	-10,000			0.0 %
Net Expenditure over Income	299	42,537	264,633	222,096			
EARMARKED RESERVES :- Expenditure	299	42,537	274,633	232,096	104,008	128,088	53.4 %
Income	0	0	10,000	-10,000			0.0 %
Net Expenditure over Income	299	42,537	264,633	222,096			

	Buckingham Town Council Financial Regulations	Date Agreed: 05.01.15 Minute Number: 617.1 Prepared by: C.P. Wayman Version: 3.4
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1. General

- 1.1 These financial regulations shall govern the conduct of all financial transactions of the Council and may only be amended or varied as stated under section 16. 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 financial control which facilitates the effective exercise of the Council's functions, including arrangements for the management of risk and for the prevention and detection of fraud and corruption. These financial regulations are designed to demonstrate how the Council meets these responsibilities.
- 1.2 The Responsible Finance Officer, hereinafter referred to as the RFO, is a statutory office Section 151 of Local Government Act 1972 and shall be appointed by the Council. The RFO for Buckingham Town Council is the Town Clerk. The RFO, acting under the policy direction of the Council, shall administer the Council's financial affairs in accordance with proper practices. The RFO shall determine on behalf of the Council its accounting practices. The RFO shall determine on behalf of the Council its accounting records, and accounting control systems. The RFO shall ensure that the accounting control systems are observed and that the accounting records of the Council are maintained and kept up to date in accordance with proper practices.
- 1.3 The RFO shall be responsible for the production of financial management information.
- 1.4 At least once a year, prior to approving the annual return, the Council shall conduct a review of the effectiveness of its system of the internal control which shall be in accordance with proper practices.
- 1.5 In these financial regulations, references to the Accounts and Audit Regulations shall mean the Regulations issued under the provisions of section 27 of the Audit Commission Act 1998 and then in force.
- 1.6 In these financial regulations the term 'proper practice' or 'proper practices' shall refer to guidance issued in Governance and Accountability in Local Councils in England and Wales – a Practitioners' Guide which is published jointly by NALC and SLCC and updated from time to time.

2. Annual Estimates

- 2.1 The RFO will prepare estimate budgets for each committee in the autumn. Each committee will then debate their budgets. These budgets will then be submitted to the Precept Meeting.
- 2.2 Detailed estimates of income and expenditure on revenue services, and on capital account, shall be prepared each year by the RFO for the Precept Meeting.
- 2.3 The Council shall review the budget not later than the end of January each year and shall fix the Precept to be levied for the ensuing year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved budget.
- 2.4 The annual budget shall form the basis of financial control for the ensuing year.

3. Budgetary Control

- 3.1 Expenditure on the revenue account may be incurred up to the amounts included in each approved Standing Committee budget.
- 3.2 The RFO shall periodically provide the Finance, Administration and Personnel Committee with a statement of income and expenditure to date under each heading of the approved annual revenue budget.
- 3.3 The RFO may incur expenditure on behalf of the Council which is necessary to carry out any repair replacement or other work which is of such extreme urgency that it must be done at once, whether or not there is any budgetary provision for the expenditure, subject to a limit of £2,500. The RFO shall report the action to the appropriate committee as soon as practicable thereafter.
- 3.4 Where expenditure is incurred in accordance with regulation 3.3 above and the sum required cannot be met from savings made elsewhere within that committee's approved budget, it shall be subject to the provisions of a supplementary estimate approved by the Finance, Administration and Personnel Committee or the Council.
- 3.5 In non urgent cases the RFO may incur expenditure up to a maximum of £5000 on any item for which provision is made in the appropriate revenue budget provided that any action taken complies with any legislative provisions and complies with all the clauses of the Financial Regulations.
- 3.6 Unspent provisions in the revenue budget shall not be carried forward to a subsequent year unless placed in an earmarked reserve by resolution of the Council.

- 3.7 No expenditure shall be incurred 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, or requisite borrowing approval has been approved.
- 3.8 All capital works shall be administered in accordance with the Council's standing orders and financial regulations relating to contracts.

4. Accounting and Audit

- 4.1 All accounting procedures and financial records of the Council shall be determined by the RFO as required by the Accounts and Audit Regulations 1996 and any subsequent amendments, whilst taking into consideration 'proper practices'.
- 4.2 The RFO shall be responsible for completing the annual financial statement of the Council as soon as practicable after the end of the financial year and shall submit them to and report thereon to the Finance and Administration and Personnel Committee.
- 4.3 The RFO shall ensure that there is adequate and effective system of internal audit of Council's accounting, financial and other operations in accordance with proper practices. Any officer or member of the Council shall, if the RFO or Internal Auditor requires, make available such documents of the Council which appear to the RFO or Internal Auditor to be necessary for the purpose of the internal audit and supply the RFO or Internal Auditor with such information and explanation as the RFO or Internal Auditor considers necessary for that purpose.
- 4.4 The Internal Auditor shall be appointed by and shall carry out the work required by the Council in accordance with proper practices. The Internal Auditor, who shall be competent and independent of the operations of the Council, shall report to Council in writing, or in person, on a regular basis with a minimum of one annual written report in respect of each financial year. In order to demonstrate objectivity and independence, the internal auditor shall be free from any conflicts of interest and have no involvement in the financial decision making, management or control of the Council.
- 4.5 The RFO shall make arrangements for the opportunity for inspection of the accounts, books and vouchers, and for the display or publication of any Notices and statements of account required by the Audit Commission Act 1998 and the Accounts and Audit Regulations.
- 4.6 The RFO shall, as soon as practicable, bring to the attention of all councillors any correspondence or report from the Internal or External Auditor, unless the correspondence is of a purely administrative nature.

5. Banking Arrangements and Cheques

- 5.1 The Council's banking arrangements shall be made by the RFO and approved by the Finance, Administration and Personnel Committee.
- 5.2 A schedule of the payment of money shall be prepared by the RFO and presented to the Council. If the schedule is in order it shall be authorised by resolution of the Finance, Administration and Personnel Committee.
- 5.3 Cheques and auto-pay sheets drawn on the bank account in accordance with the schedule referred to in the previous clause shall be signed by 2 Councillors; signatories will be reviewed annually by the Finance, Administration and Personnel Committee.

6. Payment of Accounts

- 6.1 Apart from petty cash payments all payments shall be effected by cheque or other order drawn on the Council's bankers.
- 6.2 All invoices for payment shall be examined, verified and certified by the officer issuing the order. Before certifying an invoice the officer shall check that the work, goods or services to which the invoice relates have been received, carried out, examined and approved.
- 6.3 Duly certified invoices shall be passed to the RFO or designated officer who shall examine them in relation to arithmetical accuracy and authorisation, and shall code them to the appropriate expenditure head. S/he shall take all possible steps to settle all invoices submitted, and which are in order, within 30 days of their receipt.
- 6.4 The RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement.
- 6.6.1 The RFO shall maintain a petty cash float to a limit of £250 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.
- 6.6.2 Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.

7. Payment of Salaries and Wages

- 7.1 As an employer, the Council shall make arrangement to meet fully the statutory requirements placed on all employers by PAYE, National Insurance and pensions legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of the PAYE and National Insurance currently operating, and salaries shall be agreed by Council.

- 7.2 All time sheets shall be certified as to accuracy by the Manager Responsible and verified by the RFO.
- 7.3 Payment of salaries and payment of deduction from salary such as may be made for tax, national insurance and pension contributions, may be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts.

8. Loans and Investments

- 8.1 All loans and investments shall be negotiated by the RFO in the name of the Council, and shall be for a set period of time in accordance with council policy. Changes to loans and investments shall be reported to the Finance, Administration and Personnel Committee at the earliest opportunity.
- 8.2 All investments of money under the control of the Council shall be in the name of the Council.
- 8.3 All borrowings shall be affected in the name of the Council. Any application for borrowing approval shall be approved by Council as to terms and purpose.
- 8.4 All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

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 notified to the RFO who shall be ultimately responsible for the collection of all accounts due to the Council.
- 9.3 The Council will review all fees and charges 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 by approval of the Council.
- 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 CAT Act 1994 Section 33 shall be made at least annually coinciding with the financial year end.

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 e.g. petty cash purchases. Copies of orders issued shall be maintained.
- 10.2 All officers are responsible for obtaining value for money at all times. An officer issuing an official order is to ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction. Quotations should be obtained as explained in section 11.

11. Contracts

- 11.1 Procedures as to the contracts are laid down in the Council's standing orders as follows:
- 11.2 Every contract whether made by the Council or by a Standing Committee to which the power of making contracts has been delegated shall comply with these standing orders, and no exception from any of the following provisions of these standing orders shall be made other than by direction of the Council or in an emergency by such a Standing Committee as aforesaid provided that these standing orders shall not apply to contracts which relate to items at clauses 11.2.1 to 11.2.6 below:
- 11.2.1 for the supply of gas, electricity, water, sewerage and telephone services;
- 11.2.2 for specialist services such as provided by solicitors, accountants, surveyors and planning consultants;
- 11.2.3 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;
- 11.2.4 for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract with the Council;
- 11.2.5 for goods or materials proposed to be purchased which are proprietary articles and/or which are sold only at a fixed price.

- 11.3 Where it is intended to enter into a contract exceeding £5000 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 clause 11.2 the RFO shall invite tenders from at least three reputable companies or three companies from an appropriate approved list.
- 11.4 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.
- 11.5 All sealed tenders shall be opened at the same time on the prescribed date by the RFO in the presence of at least one member of Council.
- 11.6 If less than three tenders are received for contracts above £5,000 or if all the tenders are identical the Council may make such arrangements as it thinks fit for procuring the goods or materials or executing the works.
- 11.7 When it is to enter into a contract less than £5,000, but more than £500, 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 above the RFO shall obtain at least 3 quotations (priced descriptions of the proposed supply). The Mayor or the Chairman of the appropriate Committee will then be consulted in choosing the supplier.
- 11.8 The Council shall not be obliged to accept the lowest or any tender. The Council will seek the most economically advantageous tender, and take account of both price and quality.

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). Copies of the certificates and any guarantees shall be kept on file for an appropriate period after completion.
- 12.2 Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case when it is estimated that the total cost of work carried out under a contract, excluding fluctuation clauses, will exceed the contract sum by more than 5% or by more than £1000 a report shall be submitted to the appropriate Standing Committee.

- 12.3 Any variation to a contract or addition to or omission from a contract must be approved by the RFO in conjunction with the appropriate Standing Committee or the Full Council, in writing. In exigent circumstances, a decision to vary contract terms may be made by the RFO, the Mayor and the appropriate Committee Chairman (or Deputy Mayor or Vice Chairman according to availability) and reported to the appropriate committee as soon as practicable thereafter.

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 must be obtained in respect of all goods received into store and goods must be checked as regards quality at the time delivery is made.
- 13.3 Stocks shall generally be maintained at the minimum levels consistent with operational requirements.
- 13.4 The RFO shall be responsible for an annual check of all stocks and stores, including proper rotation of any date expiring materials.

14. Properties and Estates

- 14.1 The RFO shall make appropriate arrangements for the custody of all title deeds of properties owned by the council and shall ensure that a record is maintained of all properties owned 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 the Accounts and Audit Regulations.
- 14.2 No property shall be sold, leased or otherwise disposed of without the authority of the Full Council, save where the estimated value of any one item does not exceed £500.

15. Insurance

- 15.1 The RFO shall effect all insurances and negotiate all claims on the Council's insurers.
- 15.2 The RFO should be aware of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 15.3 The RFO shall keep a record of all insurances effected by the Council and the property and risks covered thereby and review it annually.

15.4 The RFO shall be notified of any loss, liability or damage or of any event likely to lead to a claim, and shall report these to Council at the next available meeting.

15.5 All appropriate employees of the Council shall be included in a suitable fidelity guarantee insurance which shall cover the maximum risk exposure as determined by the Council.

16. Revision of Financial Regulations

16.1 It shall be the duty of the Finance, Administration and Personnel Committee to review the financial regulations of the Council from time to time and to make such recommendations to the Council as the committee considers appropriate.

NOTE:

Other financial matters delegating certain powers to the Town Clerk and the RFO are set out in the Scheme of Delegation



Buckingham Town Council

Standing Orders

Date Agreed:	25.02.13
Minute Number:	775.1
Prepared by:	Mr. C.P. Wayman
Version:	8.4

1. Meetings

- 1.1 Meetings shall not take place in premises, which at the time of the meeting, are used for the supply of alcohol unless no other premises are available free of charge or at a reasonable cost.
- 1.2 When calculating the 3 clear days for notice of a meeting to councillors and the public, the day on which notice was issued, the day of the meeting, a Sunday, a day of the Christmas break, a day of the Easter break or of a bank holiday or a day appointed for public thanksgiving or mourning shall not count.
- 1.3 Meetings shall be open to the public unless their presence is prejudicial to the public interest by reason of the confidential nature of the business to be transacted or for other special reasons. The public's exclusion from part or all of a meeting shall be by a resolution which shall give reasons for the public's exclusion.
- 1.4 Subject to standing order 1.3 above, members of the public are permitted to make representations, answer questions and give evidence in respect of any item of business included in the agenda
- 1.5 The period of time which is designated for public participation in accordance with standing order 1.4 above shall not exceed 15 minutes.
- 1.6 Subject to standing order 1.5 above, each member of the public is entitled to speak once only in respect of business itemised on the agenda and shall not speak for more than 3 minutes.
- 1.7 In accordance with standing order 1.4 above, a question asked by a member of the public during a public participation session at a meeting shall not require a response or debate.
- 1.8 In accordance with standing order 1.7 above, the Chairman may direct that a response to a question posed by a member of the public be referred to a Councillor for an oral response or to an employee for a written or oral response.
- 1.9 A record of a public participation session at a meeting shall be included in the minutes of that meeting.

- 1.10 A person shall raise their hand when requesting to speak and stand when speaking (except when a person has a disability or is likely to suffer discomfort). The Chairman may at any time permit an individual to be seated when speaking. At committee meetings a person shall raise their hand when requesting to speak and may remain seated.
- 1.11 Any person speaking at a meeting shall address their comments to the Chairman.
- 1.12 Only one person is permitted to speak at a time. If more than one person wishes to speak, the Chairman shall direct the order of speaking.
- 1.13 Photographing, recording, broadcasting or transmitting the proceedings of a meeting by any means is not permitted without the Council's prior written consent.
- 1.14 In accordance with standing order 1.3 above, the press shall be provided reasonable facilities for the taking of their report of all or part of a meeting at which they are entitled to be present.
- 1.15 Subject to standing orders which indicate otherwise, anything authorised or required to be done by, to or before the Chairman may in his absence be done by, to or before the Vice-Chairman.
- 1.16 The Chairman, if present, shall preside at a meeting. If the Chairman is absent from a meeting, the Vice-Chairman, if present, shall preside. If both the Chairman and the Vice-Chairman are absent from a meeting, a Councillor as chosen by the Councillors present at the meeting shall preside at the meeting.
- 1.17 Subject to standing order 1.25 below, all questions at a meeting shall be decided by a majority of the Councillors present and voting thereon.
- 1.18 The Chairman may give an original vote on any matter put to the vote, and in the case of an equality of votes may exercise his casting vote whether or not he gave an original vote. (*See also standing order 2.8 below.*)
- 1.19 Unless standing orders provide otherwise, voting on any question shall be by a show of hands. At the request of a Councillor, the voting on any question shall be recorded so as to show whether each councillor present and voting gave his vote for or against that question. Such a request shall be made before moving on to the next item of business on the agenda.
- 1.20 The minutes of a meeting shall record the names of councillors present.
- 1.21 If prior to a meeting, a Councillor has submitted reasons for his absence at the meeting which is then approved by a resolution, such resolution shall be recorded in the minutes of the meeting at which the approval was given.

- 1.22 The code of conduct adopted by the Council shall apply to councillors in respect of the entire meeting.
- 1.23 An interest arising from the code of conduct adopted by the Council, the existence and nature of which is required to be disclosed by a Councillor at a meeting shall be recorded in the minutes. (*See also standing orders 7 and 8 below.*)
- 1.24 No business may be transacted at a meeting unless at least one third of the whole number of members of the Council are present and in no case shall the quorum of a meeting be less than 3.
- 1.25 If a meeting is or becomes inquorate no business shall be transacted and the meeting shall be adjourned. Any outstanding business of a meeting so adjourned shall be transacted at a following meeting.
- 1.26 Meetings shall not exceed a period of 3 hours.

2. Ordinary Council meetings

See also standing order 1 above

- 2.1 In an election year, the annual meeting of the Council shall be held on or within 14 days following the day on which the new councillors elected take office.
- 2.2 In a year which is not an election year, the annual meeting of a Council shall be held on such day in May as the Council may direct.
- 2.3 If no other time is fixed, the annual meeting of the Council shall take place at 6pm.
- 2.4 In addition to the annual meeting of the Council, at least three other ordinary meetings shall be held in each year on such dates and times as the Council directs.
- 2.5 The election of the Chairman and Vice-Chairman of the Council shall be the first business completed at the annual meeting of the Council.
- 2.6 The Chairman of the Council, unless he has resigned or becomes disqualified, shall continue in office and preside at the annual meeting until his successor is elected at the next annual meeting of the Council.
- 2.7 The Vice-Chairman of the Council, unless he resigns or becomes disqualified, shall hold office until immediately after the election of the Chairman of the Council at the next annual meeting of the Council.

- 2.8 In an election year, if the current Chairman of the Council has not been re-elected as a member of the Council, he shall preside at the meeting until a successor Chairman of the Council has been elected. The current Chairman of the Council shall not have an original vote in respect of the election of the new Chairman of the Council but must give a casting vote in the case of an equality of votes.
- 2.9 In an election year, if the current Chairman of the Council has been re-elected as a member of the Council, he shall preside at the meeting until a new Chairman of the Council has been elected. He may exercise an original vote in respect of the election of the new Chairman of the Council and must give a casting vote in the case of an equality of votes.
- 2.10 Following the election of the Chairman of the Council and Vice-Chairman of the Council at the annual meeting of the Council, the order of business shall be as follows:
- 2.10.1 In an election year, delivery by councillors of their declarations of acceptance of office. Confirmation of the accuracy of the minutes of the last meeting of the Council and to receive and note minutes of and/or to determine recommendations made by committees.
- 2.10.2 Review of delegation arrangements to committees, sub-committees, employees and other local authorities.
- 2.10.3 Review of the terms of references for committees.
- 2.10.4 Receipt of nominations to existing committees.
- 2.10.5 Appointment of any new committees, confirmation of the terms of reference, the number of members (including, if appropriate, substitute councillors) and receipt of nominations to them.
- 2.10.6 Review of arrangements, including any charters, with other local authorities and review of contributions made to expenditure incurred by other local authorities.
- 2.10.7 Review of representation on or work with external bodies and arrangements for reporting back.

3. Proper Officer

- 3.1 The Council's Proper Officer shall be either (i) the clerk or such other employee as may be nominated by the Council from time to time or (ii) such other employee appointed by the Council to undertake the role of the Proper Officer during the Proper Officer's absence. The Proper Officer and the employee appointed to act as such during the Proper Officer's absence shall fulfil the duties assigned to the Proper Officer in standing orders.

- 3.2 The Council's Proper Officer shall do the following:
- 3.2.1 Sign and serve on councillors by delivery or post at their residences a summons confirming the time, date, venue and the agenda of a meeting of the Council and a meeting of a committee and sub-committee at least 3 clear days before the meeting.
 - 3.2.2 Give public notice of the time, date, venue and agenda at least 3 clear days before a meeting of the Council or a meeting of a committee or a sub-committee provided that the public notice with agenda of an extraordinary meeting of the Council convened by councillors is signed by them.
 - 3.2.3 Subject to standing orders 4.1 – 4.5 below, include in the agenda all motions in the order received unless a councillor has given written notice at least 4 clear days before the meeting confirming his withdrawal of it.
 - 3.2.4 Convene a meeting of full Council for the election of a new Chairman of the Council, occasioned by a casual vacancy in his office, in accordance with standing order [3.2.1] OR [3.2.2] above.
 - 3.2.5 Make available for inspection the minutes of meetings.
 - 3.2.6 Receive and retain copies of byelaws made by other local authorities.
 - 3.2.7 Receive and retain declarations of acceptance of office from councillors.
 - 3.2.8 Retain a copy of every councillor's register of interests and any changes to it and keep copies of the same available for inspection.
 - 3.2.9 Keep proper records required before and after meetings;
 - 3.2.10 Process all requests made under the Freedom of Information Act 2000 and Data Protection Act 1998, in accordance with and subject to the Council's procedures relating to the same.
 - 3.2.11 Receive and send general correspondence and notices on behalf of the Council except where there is a resolution to the contrary.
 - 3.2.12 Manage the organisation, storage of and access to information held by the Council in paper and electronic form.
 - 3.2.13 Arrange for legal deeds to be sealed using the Council's common seal and witnessed.
(See also standing orders 14.1 and 14.2.)
 - 3.2.14 Arrange for the prompt authorisation, approval, and instruction regarding any payments to be made by the Council in accordance with the Council's financial regulations.
 - 3.2.15 Record every planning application notified to the Council and the Council's response to the local planning authority in a book for such purpose. Record all consultations replied to in a book for such purposes.

- 3.2.16 Refer a planning application received by the Council to the Chairman or in his absence the Vice-Chairman of the Council within 2 working days of receipt to facilitate an extraordinary meeting if the nature of a planning application requires consideration before the next ordinary meeting of the Planning committee.
- 3.2.17 Retain custody of the seal of the Council which shall not be used without a resolution to that effect.
- 3.2.18 Action or undertake activity or responsibilities instructed by resolution or contained in standing orders.

4. Motions requiring written notice

- 4.1 In accordance with standing order 3.2.3 above, no motion may be moved at a meeting unless it is included in the agenda and the mover has given written notice of its wording to the Council's Proper Officer at least 4 clear days before the next meeting.
- 4.2 The Proper Officer may, before including a motion in the agenda received in accordance with standing order 4.1 above, correct obvious grammatical or typographical errors in the wording of the motion.
- 4.3 If the Proper Officer considers the wording of a motion received in accordance with standing order 4.1 above is not clear in meaning, the motion shall be rejected until the mover of the motion resubmits it in writing to the Proper Officer in clear and certain language at least 4 clear days before the meeting.
- 4.4 If the wording or nature of a proposed motion is considered unlawful or improper, the Proper Officer shall consult with the Chairman of the forthcoming meeting or, as the case may be, the Councillors who have convened the meeting, to consider whether the motion shall be included or rejected in the agenda.
- 4.5 Having consulted the Chairman or councillors pursuant to standing order 4.4 above, the decision of the Proper Officer as to whether or not to include the motion in the agenda shall be final.
- 4.6 Notice of every motion received in accordance with the Council's standing orders shall be numbered in the order received and shall be entered in a book, which shall be open to inspection by all councillors.
- 4.7 Every motion rejected in accordance with the Council's standing orders shall be duly recorded with a note by the Proper Officer giving reasons for its rejection in a book for that purpose, which shall be open to inspection by all councillors.

- 4.8 Every motion and resolution shall relate to the Council's statutory functions, powers and lawful obligations or shall relate to an issue which specifically affects the Council's area or its residents.

5. Motions not requiring written notice

- 5.1 Motions in respect of the following matters may be moved without written notice.
- 5.1.1 To appoint a person to preside at a meeting.
 - 5.1.2 To approve the absences of councillors.
 - 5.1.3 To approve the accuracy of the minutes of the previous meeting.
 - 5.1.4 To correct an inaccuracy in the minutes of the previous meeting.
 - 5.1.5 To dispose of business, if any, remaining from the last meeting.
 - 5.1.6 To alter the order of business on the agenda for reasons of urgency or expedience.
 - 5.1.7 To proceed to the next business on the agenda.
 - 5.1.8 To close or adjourn debate.
 - 5.1.9 To refer by formal delegation a matter to a committee or to a sub-committee or an employee.
 - 5.1.10 To appoint a committee or sub-committee or any councillors (including substitutes) thereto.
 - 5.1.11 To receive nominations to a committee or sub-committee.
 - 5.1.12 To dissolve a committee or sub-committee.
 - 5.1.13 To note the minutes of a meeting of a committee or sub-committee.
 - 5.1.14 To consider a report and/or recommendations made by a committee or a sub-committee or an employee.
 - 5.1.15 To consider a report and/or recommendations made by an employee, professional advisor, expert or consultant.
 - 5.1.16 To authorise legal deeds to be sealed by the Council's common seal and witnessed.
(See *standing orders 14.1 and 14.2 below.*)
 - 5.1.17 To authorise the payment of monies up to £5,000.
 - 5.1.18 To amend a motion relevant to the original or substantive motion under consideration which shall not have the effect of nullifying it.
 - 5.1.19 To extend the time limit for speeches.
 - 5.1.20 To exclude the press and public for all or part of a meeting.
 - 5.1.21 To silence or exclude from the meeting a Councillor or a member of the public for disorderly conduct.

5.1.22 To give the consent of the Council if such consent is required by standing orders.

5.1.23 To suspend any standing order except those which are mandatory by law.

5.1.24 To adjourn the meeting.

5.1.25 To appoint representatives to outside bodies and to make arrangements for those representatives to report back the activities of outside bodies.

5.1.26 To answer questions from councillors.

5.2 If a motion falls within the terms of reference of a committee or sub-committee or within the delegated powers conferred on an employee, a referral of the same may be made to such committee or sub-committee or employee provided that the Chairman may direct for it to be dealt with at the present meeting for reasons of urgency or expedience.

6. Rules of debate

6.1 Motions included in an agenda shall be considered in the order that they appear on the agenda unless the order is changed at the Chairman's direction for reasons of expedience.

6.2 Subject to standing orders 4.1 – 4.5 above, a motion shall not be considered unless it has been proposed and seconded.

6.3 Subject to standing order 3.2.3 above, a motion included in an agenda not moved by the councillor who tabled it, may be treated as withdrawn.

6.4 A motion to amend an original or substantive motion shall not be considered unless proper notice has been given after the original or substantive motion has been seconded and notice of such amendment, shall, if required by the Chairman, be reduced to writing and handed to the Chairman who shall determine the order in which they are considered.

6.5 A Councillor may move amendments to his own motion. If a motion has already been seconded, an amendment to it shall be with the consent of the seconder.

6.6 Any amendment to a motion shall be either:

6.6.1 to leave out words;

6.6.2 to add words;

6.6.3 to leave out words and add other words.

6.7 A proposed or carried amendment to a motion shall not have the effect of rescinding the original or substantive motion under consideration.

6.8 Only one amendment shall be moved and debated at a time, the order of which shall be directed by the Chairman. No further amendment to a motion shall be moved until the previous amendment has been disposed of.

- 6.9 Subject to Standing Order 6.8 above, one or more amendments may be discussed together if the Chairman considers this expedient but shall be voted upon separately.
- 6.10 Pursuant to standing order 6.8 above, the number of amendments to an original or substantive motion, which may be moved by a councillor, is limited to one.
- 6.11 If an amendment is not carried, other amendments shall be moved in the order directed by the Chairman.
- 6.12 If an amendment is carried, the original motion, as amended, shall take the place of the original motion and shall become the substantive motion upon which any further amendment may be moved.
- 6.13 The mover of a motion or the mover of an amendment shall have a right of reply, not exceeding 3 minutes.
- 6.14 Where a series of amendments to an original motion are carried, the mover of the original motion shall have a right of reply in respect of the substantive motion at the very end of debate and immediately before it is put to the vote.
- 6.15 Subject to standing orders 6.13 and 6.14 above, a councillor may not speak further in respect of any one motion except to speak once on an amendment moved by another councillor or to make a point of order or to give a personal explanation.
- 6.16 During the debate of a motion, a councillor may interrupt only on a point of order or a personal explanation and the councillor who was interrupted shall stop speaking. A Councillor raising a point of order shall identify the standing order which he considers has been breached or specify the irregularity in the meeting he is concerned by.
- 6.17 A point of order shall be decided by the Chairman and his decision shall be final.
- 6.18 With the consent of the seconder and/or of the meeting, a motion or amendment may be withdrawn by the proposer. A councillor shall not speak upon the said motion or amendment unless permission for the withdrawal of the motion or amendment has been refused.
- 6.19 Subject to standing order 6.15 above, when a councillor's motion is under debate no other motion shall be moved except:
- 6.19.1 to amend the motion;
 - 6.19.2 to proceed to the next business;
 - 6.19.3 to adjourn the debate;
 - 6.19.4 to put the motion to a vote;
 - 6.19.5 to ask a person to be silent or for him to leave the meeting;
 - 6.19.6 to refer a motion to a committee or sub-committee for consideration;

- 6.19.7 to exclude the public and press;
 - 6.19.8 to adjourn the meeting;
 - 6.19.9 to suspend any standing order, except those which are mandatory.
- 6.20 In respect of standing order 6.19.4 above, the Chairman shall first be satisfied that the motion has been sufficiently debated before it is seconded and put to the vote. The Chairman shall call upon the mover of the motion under debate to exercise or waive his right of reply and shall put the motion to the vote after that right has been exercised or waived. The adjournment of a debate or of the meeting shall not prejudice the mover's right of reply at the resumption.

7. Code of conduct (England)

See also standing orders 1.4 – 1.10 above

- 7.1 All councillors shall observe the code of conduct adopted by the Council.
- 7.2 All councillors shall undertake training in the code of conduct within 6 months of the delivery of their declaration of acceptance of office.
- 7.3 If paragraph 12(2) of the code of conduct contained in the Local Authorities (Model Code of Conduct) Order 2007 (SI No.1159) has been adopted by the Council or pursuant to relevant provisions in a statutory code of conduct in force at the time, councillors may exercise the rights contained in standing order 7.4 below only if members of the public are permitted to (i) make representations, (ii) answer questions and (iii) give evidence relating to the business being transacted.
- 7.4 Councillors with a prejudicial interest in relation to any item of business being transacted at a meeting may (i) make representations, (ii) answer questions and (iii) give evidence relating to the business being transacted but must, thereafter, leave the room or chamber.

8. Questions

- 8.1 A councillor may seek an answer to a question concerning any business of the Council provided 3 clear days notice of the question has been given to the Proper Officer.
- 8.2 Questions not related to items of business on the agenda for a meeting shall only be asked during the part of the meeting set aside for such questions.
- 8.3 Every question shall be put and answered without discussion.

9. Minutes

- 9.1 If a copy of the draft minutes of a preceding meeting has been circulated to councillors no later than the day of service of the summons to attend the scheduled meeting they shall be taken as read.
- 9.2 No discussion of the draft minutes of a preceding meeting shall take place except in relation to their accuracy. A motion to correct an inaccuracy in the minutes shall be raised in accordance with standing order 5.1.4 above.
- 9.3 Minutes, including any amendment to correct their accuracy, shall be confirmed by resolution and shall be signed by the Chairman of the meeting and stand as an accurate record of the meeting to which the minutes relate.
- 9.4 If the Chairman of the meeting does not consider the minutes to be an accurate record of the meeting to which they relate, he shall sign the minutes and include a paragraph in the following terms or to the same effect:
"The Chairman of this meeting does not believe that the minutes of the meeting of the held on [date] in respect of were a correct record but his view was not upheld by the majority of the and the minutes are confirmed as an accurate record of the proceedings."
- 9.5 Upon a resolution which confirms the accuracy of the minutes of a meeting, any previous draft minutes or recordings of the meeting shall be destroyed.

10. Disorderly conduct

- 10.1 No person shall obstruct the transaction of business at a meeting or behave offensively or improperly.
- 10.2 If, in the opinion of the Chairman, there has been a breach of standing order 10.1 above, the Chairman shall express that opinion and thereafter any councillor (including the Chairman) may move that the person be silenced or excluded from the meeting, and the motion, if seconded, shall be put forthwith and without discussion.
- 10.3 If a resolution made in accordance with standing order 10.2 above, is disobeyed, the Chairman may take such further steps as may reasonably be necessary to enforce it and/or he may adjourn the meeting.

11. Reversing of previous resolutions

- 11.1 A resolution (whether affirmative or negative) of the Council shall not be reversed within 6 months except either by a special motion, the written notice whereof bears the names of at least 6 councillors of the Council, or by a motion moved in pursuance of the report or recommendation of a committee.
- 11.2 When a special motion or any other motion moved pursuant to standing order 11.1 above has been disposed of, no similar motion may be moved within a further 6 months.

12. Voting on appointments

- 12.1 Where more than 2 persons have been nominated for a position to be filled by the Council and none of those persons has received an absolute majority of votes in their favour, the name of the person having the least number of votes shall be struck off the list and a fresh vote taken. This process shall continue until a majority of votes is given in favour of one person. Any tie may be settled by the Chairman's casting vote.

13. Expenditure

- 13.1 Any expenditure incurred by the Council shall be in accordance with the Council's financial regulations.
- 13.2 The Council's financial regulations shall be reviewed once a year.
- 13.3 The Council's financial regulations may make provision for the authorisation of the payment of money in exercise of any of the Council's functions to be delegated to a committee, sub-committee or to an employee.

14. Execution and sealing of legal deeds

See also standing order 5.1.16 above

- 14.1 A legal deed shall not be executed on behalf of the Council unless the same has been authorised by a resolution.
- 14.2 In accordance with a resolution made under standing order 14.1 above, the Council's common seal shall alone be used for sealing a deed required by law. It shall be applied by the Proper Officer in the presence of two members of the Council who shall sign the deed as witnesses.

15. Committees

See also standing order 1 above

15.1 The Council may, at its annual meeting, appoint standing committees and may at any other time appoint such other committees as may be necessary, and:

15.1.1 shall determine their terms of reference;

15.1.2 may permit committees to determine the dates of their meetings;

15.1.3 shall appoint and determine the term of office of councillor or non-councillor members of such a committee (unless the appointment of non-councillors is prohibited by law) so as to hold office no later than the next annual meeting;

15.1.4 may appoint substitute councillors to a committee whose role is to replace ordinary councillors at a meeting of a committee if ordinary councillors of the committee have confirmed to the Proper Officer 3 days before the meeting that they are unable to attend;

15.1.5 an ordinary member of a committee who has been replaced at a meeting by a substitute member (in accordance with standing order 15.1.4 above) shall not be permitted to participate in debate or vote on business at that meeting and may only speak during any public participation session during the meeting;

15.1.6 may in accordance with standing orders, dissolve a committee at any time.

16. Sub-committees

See also standing order 1 above

16.1 Unless there is a Council resolution to the contrary, every committee may appoint a sub-committee whose terms of reference and members shall be determined by resolution of the committee.

17. Extraordinary meetings

See also standing order 1 above

17.1 The Chairman of the Council may convene an extraordinary meeting of the Council at any time.

17.2 If the Chairman of the Council does not or refuses to call an extraordinary meeting of the Council within 7 days of having been requested to do so by two councillors, those two councillors may convene an extraordinary meeting of the Council. The statutory public notice giving the time, venue and agenda for such a meeting must be signed by the two

councillors.

17.3 The Chairman of a committee (or a sub-committee) may convene an extraordinary meeting of the committee or sub-committee at any time.

17.4 If the Chairman of a committee (or a sub-committee) does not or refuses to call an extraordinary meeting within 7 days of having been requested by to do so by 2 councillors, those 2 councillors may convene an extraordinary meeting of a committee (or a sub-committee). The statutory public notice giving the time, venue and agenda for such a meeting must be signed by 2 councillors.

18. Advisory committees

See also standing order 1 above

18.1 The Council may appoint advisory committees comprised of a number of councillors and non-councillors.

18.2 Advisory committees and any sub-committees may consist wholly of persons who are non-councillors.

19. Estimates/precepts

19.1 The Council shall approve written estimates for the coming financial year at its meeting before the end of January.

19.2 Any committee desiring to incur expenditure shall give the Proper Officer a written estimate of the expenditure recommended for the coming year no later than December.

20. Canvassing of and recommendations by councillors

20.1 Canvassing councillors or the members of a committee or sub-committee, directly or indirectly, for appointment to or by the Council shall disqualify the candidate from such an appointment. The Proper Officer shall disclose the requirements of this standing order to every candidate.

20.2 A councillor or a member of a committee or sub-committee shall not solicit a person for appointment to or by the Council or recommend a person for such appointment or for promotion; but, nevertheless, any such person may give a written testimonial of a candidate's ability, experience or character for submission to the Council with an application for appointment.

20.3 This standing order shall apply to tenders as if the person making the tender were a candidate for an appointment.

21. Inspection of documents

21.1 Subject to standing orders to the contrary or in respect of matters which are confidential, a councillor may, for the purpose of his official duties (but not otherwise), inspect any document in the possession of the Council or a committee or a sub-committee, and request a copy for the same purpose. The minutes of meetings of the Council, its committees or sub-committees shall be available for inspection by councillors.

22. Unauthorised activities

22.1 Unless authorised by a resolution, no individual councillor shall in the name or on behalf of the Council, a committee or a sub-committee:

22.1.1 inspect any land and/or premises which the Council has a right or duty to inspect; or

22.1.2 issue orders, instructions or directions.

23. Confidential business

23.1 Councillors shall not disclose information given in confidence or which they believe, or ought to be aware is of a confidential nature.

23.2 A councillor in breach of the provisions of standing order 23.1 above may be removed from a committee or a sub-committee by a resolution of the Council.

24. Variation, revocation and suspension of standing orders

24.1 Any or every part of the standing orders, except those which are mandatory by law, may be suspended by resolution in relation to any specific item of business.

24.2 A motion to permanently add to or to vary or to revoke one or more of the Council's standing orders not mandatory by law shall not be carried unless two-thirds of the councillors at a meeting of the Council vote in favour of the same.

25 Standing orders to be given to councillors

25.1 The Proper Officer shall provide a copy of the Council's standing orders to a councillor upon delivery of his declaration of acceptance of office.

25.2 The Chairman's decision as to the application of standing orders at meetings shall be final.

25.3 A councillor's failure to observe standing orders more than 3 times in one meeting may result in him being excluded from the meeting in accordance with standing orders.



Buckingham Town Council Financial Risk Assessment

Date Agreed: 5/1/2015
Minute Number: 617.3/15
Prepared by: Mr. C.P. Wayman
Version: 2.6
2014/15

RISK AREA	RISK IDENTIFIED	MITIGATION	NOTES
To provide and maintain standards for Town Council services to the residents of Buckingham	The risk of legislative change which will have an impact on the Town Councils power's, duties and funding	Town Clerk & staff keep appraised of developments	
	The protection of physical assets owned by the Town Council including buildings and equipment (loss or damage)	All physical assets insured All assets checked regularly Management Systems being put in place	
	The risk of damage to third party property or individuals as a consequence of the Town council providing services (public liability)	Public liability Insurance renewed annually	
	Insufficient staff or other resources to deliver the service needs	Staff have general awareness of other team member's essential tasks and can provide cover when required. Town Clerk to formally monitor and review staff and work levels. Any concerns regarding this to then be brought to Council	
	Employees contravene H & S Regs	H & S & First Aid training, insurance, Risk Assessments regularly checked and updated	
To provide a safe and fulfilling working environment for staff	Potential legal proceedings up to corporate manslaughter	Employers Liability insurance Employee training and awareness	

	Staff retention issues	Staff training where appropriate	
To maintain financial records that are correct and comply with all recommended accounting practice	Adverse audit reports, legal action and loss of confidence in Town Council	Clerk keeps up to date with legislative changes, discusses latest requirements with internal and external auditors	
	Loss of income through error or fraud	Fidelity Guarantee Insurance Town Clerk continually review controls and current procedures	
To ensure that all actions taken by the Town Council comply with all current Legislation	Non-compliance with legislation or practice Council being 'Ultra Vires'	Town Clerk to keep up to date with changes in legislation, seek advice from SLCC, BALC, NALC and others as necessary	
Cemetery	Inadequate space to meet demand Loss of income	Current Negotiations with	
Employment Contract	Compensation claims from employee for contractual employment defects (including statutory failure)	Contract of employment in place Matters relating to staff discussed in confidential session and discussed by personnel committee	
		Town Clerk to keep up to date with employment law and seek HR advice where appropriate	
		Other policies in place	
Staff	Compensation claim from employee for contractual employment defects (including statutory failure)	Legal insurance in place	Limit of cover £100,000
	Loss of services of employee	By distributing knowledge and roles ensure, so far as reasonably practical, that loss of any one employee does not cause unrecoverable damage to business	

	Loss of key staff trained in financial systems, process or rules	Staffing arrange so that knowledge is distributed between RFO and at least two other staff	
Financial Control	Inappropriate expenditure made	Payments reported to Finance, Administration and Personnel committee for review and corrective action if necessary	
	Financial Regulations become out of date with change in technology, regulation or business	Council to review financial regulations once a year The RFO and Clerk react to any changes in legislation or other areas in order to ensure the regulations are fully compliant and also provide a strong framework compatible with Council's practices	
	Lack of budgetary overview/overspend against budget	Quarterly review of normal ledger Monthly review of income and expenditure Seven week review by finance, Administration and Personnel Committee	
	Lack of finance to meet unbudgeted, urgent commitments (with safety or other critical implications)	Contingency included in budget Reserves equivalent to at least three month's spend available	
Financial Systems & Records	Accounts	A back up is also made to the main server at the end of each day; this is then backed up to a cloud server off site.	
	The RBS Omega accounts system is used which is an accepted accounts package	Hard copies linked to council reports are held on file together with bank reconciliation reports, invoices/receipts/payments and cheques issued All cheques issued from the main account are authorised by Council Documents are retained for 12 years	

	<p>Vat</p> <p>The RBS Omega system incorporates a Vat schedule which is an accepted package which allows differentiation between tax rates etc. which is itemised in a full report relating back to the original item within the accounts</p>	<p>Vat is applied to all mileage payments at the rate applicable at the time as advise by HMR&C</p> <p>Vat returns are lodged on a quarterly basis in line with accepted procedures</p> <p>Procedures have been inspected by HMR&C every three/four years and have been approved</p>	
	<p>Payroll</p> <p>The Sage payroll system is used which is an accepted payroll package</p>	<p>The Clerk authorises any overtime, mileage or special duty payments act, on a monthly basis</p> <p>Back-ups are made to the server and cloud server</p> <p>Hard copies linked to pay roll reports are held on file together with payslips, BACs payments and cheques issued to the pension fund and IR</p> <p>The associated Earnie prints which show loading references are maintained on file</p> <p>All BACs payments and cheques to the pension fund & IR are authorised by council on a meeting cycle basis</p> <p>The monthly pay is issued BACs payments which have been established for some time with the bank and special monthly password are required which are held by the DTC</p> <p>Payments can only be issued for the nominated employees, which must be authorised in advance of the payment</p> <p>Documents are retained for 12 years</p> <p>Annual pension and year end payroll returns are issued in a timely manner to the appropriate bodies that inspect the</p>	

		information & highlighting and discrepancies	
Banking Arrangements & Procedures Banking Security/Access to Finances	The Lloyd's Bank is used which offers no Bank charges Accounts	one bank account used daily with RFO & Accounts Assistant Reviewing how much is placed into a higher rate deposit account	
	Cheques	Each cheque from the main account must be signed by 2 Councillors as detailed on the back mandates (which are amended when required to ensure that sufficient signatories are available at all times)	
	Transfers	Monies may be transferred between the Councils accounts by letter signed by the Clerk apart from transfers to the higher rate deposit which are done via telephone by Clerk or by authorisation by the Clerk via online banking.	
	Bank Reconciliation	All accounts are reconciled using the RBS Omega system within 5 days of receipt of any statement Any discrepancies are immediately reported to the bank for investigation All petty cash accounts which do not have statements are reconciled on a monthly basis by the Accounts Assistant against the cash held and any discrepancies are immediately reported to the Clerk	
	Separation of Duties	The office has established separation of duties over the last few years to ensure that no one person has access to the bank balances or cash wherever possible	
	Access to the main bank accounts	As detailed under Banking arrangements & Procedures above, no one person has access to monies held in the main accounts	

	Cheques	All invoices are checked by the Accounts Assistant in advance of payment and if related to an order, this has passed through the ordering procedure which has numerous stages of authorisation to ensure that fraudulent activities are not taking place (please refer to the Ordering Procedure section)	
	Access to petty cash accounts	The Financial Regulations specify maximum balances to ensure that individuals do not have access to large amounts of money	
	Cheques	<p>All payments must be authorised by the RFO before any cheque is issued. The RFO is to sign the invoice to confirm and record that the cheques have been authorised.</p> <p>Only payments or transfers below £250 are normally accepted and are reported to Finance Administration & Personnel Committee</p>	
	Petty Cash – Cash Payments	<p>All payments made in cash must be substantiated by an invoice etc. which has been authorised by the Clerk</p> <p>All payments are reported to Finance with a full reconciliation report for sign-off</p>	
	Hire Charges	<p>Council agree the charges</p> <p>The office must abide by these rates and any requests for preferential rates must be made by the hirer to Council for their approval</p> <p>All bookings must be paid for in advance to avoid bad debts other block bookers are invoiced or given the option of paying the sites on a weekly basis</p>	
	Hire charges received within the office	All post is logged by an Officer and any payments received are	

		<p>itemised & given to the Accounts Assistant for processing</p> <p>All cash received from hirers that visit the office is itemised on the Accounts system</p>	
	Cash collected from community events	<p>All cash collected at events is collected by appointed staff and volunteers in approved charity buckets which are allocated at the start of the event</p> <p>Any buckets are locked securely in the Town Council office or Chamber and at the end of the event</p> <p>At the office the cash is emptied and counted manually the following working day by at least two members of staff</p>	
	Processing and banking	<p>When the money is received it is balanced within the office against any receipts/invoices and any discrepancies are followed up</p> <p>When the monies have been balanced, it is input onto the RBS Omega system and all entry references are printed out and retained</p> <p>The hire charges are banked when received</p> <p>The cash element is usually below £500</p> <p>A unique pay in reference is applied to each batch of banking which is loaded onto the RBS Omega system which is then checked against the bank reconciliation</p> <p>This is a strict routine that ensures that any booked hire cannot proceed without receiving the payments and guarantees that all monies are accounted for</p>	

Financial Administration	Records non-compliant or inadequate	Internal auditor reviews record keeping annually Advice taken from internal auditor, external auditor, accountant, SLCC + NALC on changes in regulation	
	Expenditure/Income coded incorrectly	Town Clerk checks nominal ledger every quarter Items are coded	
	Standing Orders	The Clerk reacts to any changes in legislation, requests from Town Council or other areas in order to ensure the regulations are fully compliant and also provide a strong framework compatible with Council practices	
	Non-compliance with statutory deadlines for the completion/approval/submission of accounts and other financial returns	Programme of meetings to meet statutory deadlines	
	Invoice payment without authority	All payments reviewed against purchase order Town Clerk authorises two councillors sign cheques and finance, Administration and personnel review	
	Incoming cash and cheque misappropriation	Individual receipts to be issued for all cash payments and for cheque payments on request	
	Theft of funds	Bank statements reconciled monthly, Fidelity Insurance in place against theft of funds by staff, Councillors and other persons Cash and cheques stored securely and banked within 5 working days of receipt	
	Incorrect entries by bank	Bank statements reconciled monthly	
	To avoid fraud and ensure authority of expenditure	A comprehensive ordering system was established in 2010	
	Ordering Procedure		

		<p>which ensures that all orders are requested in writing, correctly authorised by the Clerk or approved by council & are within acceptable budget limits</p> <p>This system incorporates job numbers/minutes and RBS Omega codes so that any order can be traced from origin to finish across a variety of systems</p>	
Annual Budget & Precept Calculations	The annual budget and precept calculations	<p>The annual budget and precept calculations are initially calculated in October/November based upon the performance of the prior year and incorporating projected requirements which have been lodged by the office and council members</p> <p>The Town Clerk also completes a mid-year review in October for the current year to calculate possible year end surpluses which may be incorporated within the future budget. The actual precept level is then calculated from the balance sheet assuming that the remainder of the current year's budget will be utilised in order to estimate the year end bank balance</p> <p>The new budgeted income, expenditure and reserves are then set against this balance in order to calculate a budget shortfall on which the future precept is based</p> <p>The new budget is discussed and fine-tuned through the October, November and December Council and Committee meetings after the up to date number of band D properties have been confirmed by AVDC discuss & amend any highlighted budget levels in order to best achieve, an acceptable precept level</p> <p>Comprehensive minutes are recorded at each stage to substantiate the budget development</p>	

		The final budget is approved in January and AVDC is immediately advised of the precept	
Monitoring of Budgets	Comprehensive budgets	Comprehensive budgets are set for each committee & these are loaded onto RBS Omega accounts system at the start of the new financial year	
	Monitoring	On-going daily expenditures have already been incorporated within the budget and the RFO monitors invoices etc. against the budget schedule to confirm that they are within the limits All orders are checked against the accounts system to verify expenditure within the account code to date and the remaining budget Any over expenditure is highlighted and brought to the attention of the Clerk	
	Reporting	A full report of expenditures against budget is lodged with council at each Finance Administration and Personnel meeting This incorporates a print out of the income and expenditure against each annual budget and the cashbook extract Any that do not meet the budget levels are highlighted by member if needed along with committed expenditure	
	Insurable Risks	Insurance cover In addition, weekly, annual checks of play equipment Insurance cover Insurance cover Theft of money by third party	Limit of cover £10,000,000 Limit cover £10,000,000 Cover varies

	All electronic documents backed up daily offsite	acceptable
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Loss of Records	Loss of documentation	Deeds and other legal documents relating to real estate stored in the office, historic stored at the farm	
Asset List	Purchased	<p>An asset list is maintained by the Town Council Office on an excel spread sheet</p> <p>This is updated throughout the year from new assets which are in addition, a schedule of road furniture/bins/dog bins/bus shelters play area equipment etc., is kept on a secondary list</p> <p>Individual items below £500 are excluded following decision of the Council – to be removed</p> <p>The asset list is circulated to staff on an annual basis to ensure that all items are correct</p>	
Internal Audit	Internal Audit	<p>The Internal Auditor is approved annually by Council at the AGM and attends the office to complete the internal audit in May of each year</p> <p>The report is presented to Council for acceptance</p>	
Annual Audit	Annual Audit	<p>The annual auditor is appointed and directs the format and structure of the audit in line with current legislation and requirements</p> <p>Audit costs and levels of requirement are determined by government legislation based upon the annual income or expenditure levels</p> <p>The Town Clerk & Accounts Assistant completes the year end accounts to audit trial level and prepares any additional reports required by the external auditor</p> <p>The Town Clerk presents the completed Annual Return,</p>	

		<p>Financial Statement and other documentation required to Council in line with the timescales provided by the external auditor</p> <p>Once these have been formally adopted and signed by Council, they are lodged with external auditors</p> <p>Any queries raised by the auditors are dealt with by the Town Clerk in the first instance</p> <p>Final sign-off by the external auditor is presented to Council</p>	
Insurance	Fidelity Insurance	<p>Fidelity insurance levels have been set after taking into account the possibility of fraudulent activities gaining access to the bank accounts</p> <p>Procedures in place (as previously detailed) have been established over the past few years incorporating separation of duties, cross referenced receipts of income and the decision not to currently use e-banking</p> <p>These provisions have ensured that no individual is able to gain access to withdraw funds without due process</p>	
	Insurance	<p>Zurich has been used as a recognised Town Council provider</p> <p>BTC are currently tied into a deal until 2015</p> <p>Annual reviews are carried out to ensure sufficient cover is in place</p>	

Reviews will take place yearly unless clearly stated differently within each section.

BUCKINGHAM TOWN COUNCIL

RESOURCES COMMITTEE

MONDAY 4TH JANUARY 2016.

Agenda Item no: 13

Contact Officer: Christopher Wayman

Staff Salary Payments

Background:

All members of staff are paid on the last day of each month. The money is transferred directly into their bank accounts via Lloyds Telepay. The same method is used to pay the Councillors Allowance each March.

Although this is an adequate method of paying the staff and councillors it is not without its problems. After processing the payroll using the Sage Payroll 50 computer package the net pay information and any amendments or new starter/leaver information needs to be handwritten onto the Lloyds Telepay payment sheets, and faxed to Lloyds by a pre-determined time. This obviously takes time and relies on accurate data transfer by the Accounts Assistant. At present there are only a few employees, so far this hasn't caused many problems but there is the potential for errors to occur.

Information:

After looking into several direct payment methods, most rely on manually transferring data which is what we want to avoid. Sage Payroll has just introduced their "Sage payments" which is a module that links directly to their payroll package. This means that paying employees would happen in one click of the mouse, eliminating any potential for error.

All the current forms requiring completion each month and the "Sage Payments" literature is attached.

Recommendation:

It is my recommendation that we choose the standard Sage Payments option at £18 per month.

What is Sage Payments?

Sage Payments integrates seamlessly with Sage Accounts and Payroll software allowing you to manage and make payments straight from your software. With Sage Payments you can be confident that your suppliers and employees will be paid accurately, securely and on time.

Sage Payments is fully integrated with Sage 50 Accounting and Payroll software and you can make your payments securely and efficiently. It couldn't be easier.

We understand that keeping costs down is important to your business, so Sage Payments has a choice of price plans for you to choose from to suit your business needs.

Sage Payments will make your processes simpler, give you more control over how you manage your payments and will ultimately save you precious time so that you can focus on running your business.

With Sage Payments you can:

- Save time and reduce errors by automating processes
- Manage and track payments quickly and conveniently
- Make domestic and international payments securely
- Choose your own price plan to suit your needs
- Rest assured your payments are safe and secure with authorisation processes and access rights to suit your business

Sage Payments provides you with a virtual wallet that allows you to hold an e-money balance for the purpose of making payments. Your virtual wallet is not a physical bank account.

Visit www.sage.co.uk/help and see for yourself how Sage Payments works with Sage 50 Accounts and Sage 50 Payroll

A summary: Sage Payments and your business

Increase productivity and save time

Simple customer sign up process - setting up your account is straightforward and we'll support you from start to finish, so you can be up and running with Sage Payments within a few days.

Sage Payments will pre-populate your payment instructions automatically, eliminating re-keying of data, reducing mistakes and saving you time.

Reduce manual processes - payees and payments are submitted to Sage Payments service directly from your software, so you don't have to manually re-enter any details into your bank, or export and re-import payment files.

Automatic reconciliation - easily check which payments have been made and which are awaiting authorisation. As the service is integrated with your desktop product, you can always be sure that payments submitted will match with your bookkeeping entry.

Automatic calculation of exchange rate gains or losses - Sage Payments will update Sage 50 Accounts with the correct exchange rate if it has changed between the time you requested the payment and it leaving your account, so you don't have to make any adjustments in Sage 50 Accounts.

Electronic remittance advice - use your Sage 50 Accounts to notify your payees, employees and suppliers by email notification.

Access anywhere - view payments information on your mobile or tablet device.

Take control of your payments

Sage Payments allows you to manage your supplier and employee payments quickly and with ease from one place, giving you complete control over your outgoings and helping you to monitor your cash flow.

Same day electronic transfers - make same day electronic transfers for domestic transactions using Faster Payments.

Future dated payments - create efficiency through control of your payments by setting them for the date they are due.

Pre-fund your Sage Payments e-money account by Faster Payments, regular standing order or a one-off payment.

Real time updates - receive updates about the progress of your payments in real time. With information at your fingertips and reminders sent to you, there is no need to log into your own banking services to check the progress of your payments.

Validation of payee details - for domestic transactions, the payee sort code and account number will be validated and highlighted where incorrect, reducing the risk of payment errors.

Reduce delays with mobile authorisation - receive email alerts when payments are ready to be authorised and process them on the move from your mobile or tablet - no need to wait until you're back in the office.

A plan to suit you - there's no minimum contract term, simply choose a monthly plan that suits you and use it for as long as you need to.

Choice of payment plans

We understand how important it is for businesses to keep their costs down, so with Sage Payments you can choose from a range of price plans that will best suit your business.

Pay monthly plans

Our price plans are tiered to offer you more choice. Each plan allows up to a specific number of payments, however if you need to make more than your price plan limit, then that's no problem – you simply pay-as-you-go at a reduced rate per payment.

Payment option	Price Per Month*	Payments Allowance Per Plan**	Overage charge***	International Payments Price****
Monthly Plan (Basics)	£10.00	15	£0.50	£10.00
Monthly Plan (Standard)	£18.00	50	£0.30	£10.00
Monthly Plan (Extra)	£35.00	150	£0.30	£8.00
Monthly Plan (Advantage)	£70.00	350	£0.30	£6.00

*Customers joining during a month will be charged a pro rata portion of the monthly fee for the remainder of their first month and will be invoiced at the beginning of the next month for such fee. International Payments and overage charges also apply (see below).

**Total number of domestic payment transactions included in the Monthly Plan fee ("monthly payments allowance"). Any payment transactions in excess of the monthly payments allowance are subject to the overage charge (see below).

***For Monthly Plan customers, this overage charge is payable for each domestic payment transaction made in excess of the monthly payments allowance.

****Per transaction, International Payments are chargeable on a per transaction basis in addition to any Monthly Plan fee. International Payments are GBP payments to a non-UK bank account or payments in any currency other than GBP.

Transparency and trust

We work with many businesses and understand it's important that you know what you are paying for your payment services – that you have the confidence the pricing is clear and simple.

No hidden costs – the price you see is the price you will pay (plus any overage costs for payments outside your monthly allowance and any international payments charges).

Integrated International Payments

Allowing you to make secure international payments straight from your accounts and payroll software

International payments

Sage Payments offers a reliable and secure way to make international payments, whilst keeping you up to date with current exchange rates.

Designed to work with our Sage Foreign Trader module*, Sage Payments automatically manages exchange rates and transfers the data to Sage 50 Accounts.

The exchange rate table in Sage 50 Accounts automatically syncs with our real time exchange rates so you're always up to date.

You will be able to:

- Automatically reconcile to your local currency in Sage 50 Accounts, including posting to your general ledger.
- **See exchange rate gains and losses** - data will be updated in Foreign Trader and adjusted accordingly so there's no need for time consuming calculations.
- **Manage payments in multiple currencies** - send payments in 11 different currencies securely to 24 different countries.

For further details on the currencies and countries Sage Payments supports, please see the Payments Processing Guide.

Sage 50 Accounts customers must have the Foreign Trader module enabled in order to make International Payments using Sage Payments; the Foreign Trader module is included in Sage 50 Accounts Professional, however if you have Sage 50 Accounts or Sage 50 Accounts Plus you will need to purchase the Foreign Trader module separately.

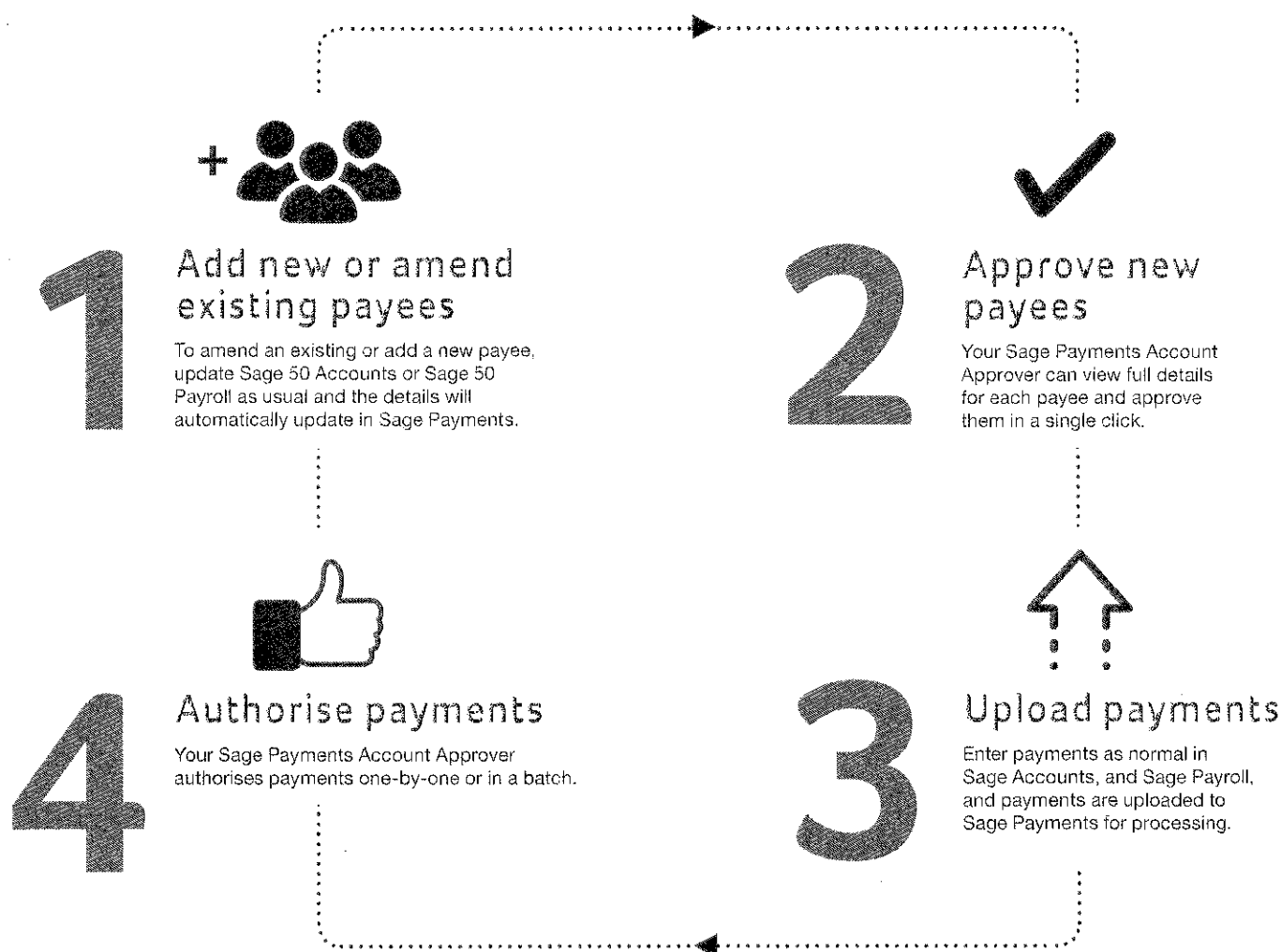
Security and expertise you can rely on

Be confident that your payments are sent securely and accurately.

- **Secure service** - the secure payment gateway means you can have confidence and trust that your payment instructions will be handled safely and securely.
- **Secure access** - you can be confident that our robust and secure authentication process using Sage ID will prevent unauthorised access to your account.
- **Role based approval controls** - control the level of access to payments data and user approval authority, depending on their roles and responsibilities.
- **Over 30 years of software expertise** - we've been helping businesses like yours for over 30 years, so we know how important reliable software is for your business.

How it works

Your payments are made accurately, securely, on the day you want, and with a clear record of authorisation.



Visit www.sage.co.uk/help and see for yourself how Sage Payments works with Sage 50 Accounts and Sage 50 Payroll



LLOYDS BANK

TELEPAY INSERTION / AMENDMENT FORM

Date:

PLEASE COMPLETE CLEARLY IN
BLOCK CAPITALS USING BLACK INK

Page Control of User Number
and Name

No. of Insertions

Reference Number

Beneficiary Name

Bank Sort Code Bank Account Number
(PLEASE COMPLETE FULLY)

Building Society Reference Number
(COMPLETE IF APPLICABLE)

Sequence Code
(IF APPLICABLE)

No. of Amendments

Reference Number Code

New Detail

Reference Number Code

New Detail

Amendment Codes

01 = Beneficiary Name
13 = Bank Sort Code
14 = Bank Account No

15 = Building Society No
16 = Sequence Code
22 = Delete Beneficiary from file (Enter DELETE in New Detail Field)

TELEPAY FAX HEADER

Please Complete Clearly
in Block Capitals Using
Black Ink.

PAGE CONTROL **0 1** of

User No:

Date:

HELP DESK : 03450706

FAX NUMBER : 03450706

Customer
Name

Telephone
Number
including STD

Contact Name

Password

Please Affix
Password Label
in Box Provided

Processing Date

One Working Day Before
Payments are Due for Crediting

Submission
Total **£**

Number of
Insertions

Number of
Amendments

Number of
Payments

Next Fax
Submission
Date:

Hrs

For Customers Internal Control Purposes Only

030

Authorised by:

03450706



LLOYDS BANK

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TELEPAY PAYMENT INPUT FORM

TELEPAY USER NUMBER AND NAME

BUCKINGHAM TOWN COUNCIL

Please Complete Clearly
in Block Capitals Using
Black Ink.

DATE

BATCH NUMBER 0001		BATCH TOTAL £			
REF.	AMOUNT	REF.	AMOUNT	REF.	AMOUNT
0000		000		00	
003		00		00	
006		00		00	
008		00		00	
009		0			

BATCH NUMBER 0002		BATCH TOTAL £			
REF.	AMOUNT	REF.	AMOUNT	REF.	AMOUNT

BATCH NUMBER 0003		BATCH TOTAL £			
REF.	AMOUNT	REF.	AMOUNT	REF.	AMOUNT

040

BUCKINGHAM VISITOR INFORMATION CENTRE

TO BE MANAGED BY
TOURISM SOUTH EAST

BUDGET FOR THE PERIOD
1st April 2016 - 31st March 2017

Location: The Old Gaol, Market Hill, Buckingham

Opening Times: All Year Mon to Sat 1000 - 1600

Closed Sundays & some Bank Holidays

EXPENDITURE		£	£
	Staffing/Management Costs	22,000.00	
	Includes Management Fee		
Training & Uniform		500.00	
Premises			
	Telephone, electricity, rates and water	1,600.00	
Other Operating Costs	Includes -		
	Printing & Stationery		
	Photocopying materials		
	Postage		
	Public Liability Insurance		
	Equipment Maintenance		
	Advertising, publicity & recruitment	1,900.00	
Summary			
	Staffing/Management		22,000.00
	Staff training & uniforms		500.00
	Premises		1,600.00
	Other Operating Costs		1,900.00
NETT VALUE			26,000.00
VAT (20%)			5,200.00
GROSS VALUE			31,200.00

Committee Clerk

From: Town Clerk <townclerk@buckingham-tc.gov.uk>
Sent: 17 November 2015 15:04
To: committeeclerk@buckingham-tc.gov.uk
Subject: FW: Buckingham VIC
Attachments: Buckingham 2016 2017.xls

Hello Claire,

Can this be added to resources

Christopher Wayman MILCM
Town Clerk
Buckingham Town Council
01280 816426

Email: office@buckingham-tc.gov.uk
Web Site www.buckingham-tc.gov.uk

**** Buckingham Town Council Email Disclaimer ****

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**** End of Disclaimer ****

From: Teresa O'Kelly [<mailto:tokelly@tourismse.com>]

Sent: 17 November 2015 14:59

To: 'townclerk@buckingham-tc.gov.uk'

Subject: Buckingham VIC

Dear Chris

Further to our recent discussion, please find attached the proposed budget for Buckingham VIC in respect of 2016/2017.

With kind regards

Teresa

Teresa O'Kelly
Head of Visitor Services
t: 023 8062 5487
m: 07725 671 381
e: tokelly@tourismse.com

To engage with us: www.tourismsoutheast.com | Twitter: [@tourismseast](https://twitter.com/@tourismseast) | Facebook: [Tourism South East](https://www.facebook.com/TourismSouthEast) | LinkedIn: [Tourism South East](https://www.linkedin.com/company/tourism-south-east)

For destination inspiration: www.visitsoutheastengland.com | Twitter: [@visitseengland](https://twitter.com/@visitseengland) | Facebook: [Visit South East England](https://www.facebook.com/VisitSouthEastEngland)

BUCKINGHAM TOWN COUNCIL

RESOURCES COMMITTEE

MONDAY 4TH JANUARY 2016.

Agenda Item no:

Contact Officer: Christopher Wayman

Improve Economic Activity in the Town

Strategic Plan/Background

Critical Success Factor 4 of the Town Council's Strategic Plan is - Promoted and improved economic activity in our town. This following report an outline plan on how to progress this issue.

Summary

Set up an economic Taskforce to carry out consultation and to evaluate ideas and put forward recommended ideas and projects to pursue

Information

There are a large number of stakeholders around the subject of economic development in Buckingham, businesses, Councils, residents and shoppers to name a few. Therefore a comprehensive consultation should take place to feedback ideas for improving the economy of the Town. It is also a broad topic covering improvements within the town centre, to attracting new businesses to the industrial estate and possibly expanding to regeneration of the Town Centre and major capital projects. As a result it is felt that this requires a small and cohesive group to undertake the work with input from Town Council staff to progress any ideas that arise.

There are a number of groups in the town which have different degrees of activity and membership – Buckingham Business Club, Shop Buckingham and Bucks Fizz. However, Destination Buckingham Group is closest aligned to the idea as its goal is promote visitors to the town. I have considered using the Destination Buckingham Group as the vehicle for undertaking the following work but feel that while an active group a specially chosen Economic Taskforce would be better. This is for a number of reasons:

1. The Taskforce can be made up of a wider range of businesses

2. The Taskforce may encourage others who are currently not involved and engaged to come to the fore and join other groups as mentioned above.
3. It is planned to be a short consultation and decision making exercise and therefore make be better suited to a short term organisation
4. The people chosen to be on the Taskforce can be selected based on their skills and knowledge

However, it may well be that other organisations such as the Town Council and the Destination Buckingham Group would carry out or champion the work and ideas put forward

Possible membership of the taskforce could consist of A Town Councillor, a town centre business/shop owner, an owner of a business on the industrial estate, a member of AVDC's Economic Development Department. Hopefully others will wish to join the group; however, membership should be kept to 8 at a maximum. This is to ensure an active and focused team to take the consultation further. The taskforce membership should be advertised and promoted through the groups mentioned above and then opened to the wider populous who may wish to be involved.

Consultation Exercises

It is proposed that a number of consultation exercises are undertaken to ascertain what the town centre businesses, businesses on the outskirts of town and the general public feel needs to be done to improve the economic activity of the town. This will aid in bringing forth new ideas which could be discussed and evaluated.

Therefore the proposition is that a consultation event is held on the Industrial Estate between noon and 2pm (Slade to be approached to host). A further event would be held between 5 and 7pm with the aim of capturing people leaving work. These would be focused on more one on ones with a large map of the estates (and the area of new proposition) to try and ease out the ideas from people.

There should also a consultation day within the Town Centre this should run during a weekday from approximately noon through to 7pm to encourage shoppers and shop owners/workers to come and attend. The event could be organised to take place in an unused shop, the aim is to be a bit different and offer an alternative that might provoke more discussion. By undertaking this in an unused shop it will make people more aware of the surroundings, the foot traffic. It will also make the process literary more transparent. It might also encourage more people to partake in the event, rather than in a separate venue such as the Town Council Chamber of the Town Hall. Hopefully by undertaking the consultation like this it will create a contact with a

shop owner and they might see the opportunities or pop-up activities and similar projects.

A separate open to the public discussion about the ideas put forward could also take place in a shop front to encourage people to attend and let the ideas be discussed freely. This would take place with the Taskforce present and would result in a report detailing the group's recommendations for taking forward.

Recommendation:

To pursue this project with a report being issued for the 13th June Resources agenda..

**BUCKINGHAM TOWN COUNCIL
FINANCE ADMINISTRATION AND PERSONNEL COMMITTEE
MONDAY 4th JANUARY 2015.**

Agenda item no: 19

Contact Officer: Christopher Wayman

Staffing Report

Information:

Staff appraisals were carried out by line managers in November 2015.

These appraisals were in line with the details within the staff contracts. Section 6.2 of the Contract for staff states:

Subject to satisfactory performance you will progress automatically through the salary scale by annual increments until you reach the maximum of the scale. Your first increment will be payable on 1st April 20?? And thereafter on the 1st April each year until you reach the maximum scale. The Council may withhold an increment if it is considered that performance fell below the level expected, following an annual review, or reward an additional increment for exemplary performance if it chooses to do so.

Line Managers felt that all staff had performed satisfactorily. A number of staff have now reached the maximum on the scale and are therefore not entitled to any increment increase.

Therefore under the contracts the following members of staff are entitled to increase a pay point on the 1st April 2016, Committee Clerk, General Administrator and one of the Grounds Maintenance Workers.

The increase in staff costs will be factored into the precept calculations.

Furthermore it appears that staff will also be in line for a cost of living rise of 1% following further national negotiations.

Recommendation

That the Council agrees to increase to the staff salaries (as per the staff contracts) come into effect from 1st April 2016.

BUCKINGHAM TOWN COUNCIL

RESOURCES COMMITTEE

MONDAY 4th JANUARY 2016

Agenda Item no. 10

Committee Chairman: Cllr. Jon Harvey

Contact Officer: Mr. C. Wayman
01280 816426

Background

In 2013 it was requested that a "full staffing time report. Report to be provided as and when staff hours allow." be undertaken. Due to pressures around the amount of work, namely the Neighbourhood Plan this report has been unable to have been completed until this point in time.

It was agreed at the Resources meeting on the 3rd of August to carry out a study into what work the Town Council office staff were undertaking. The work would be noted down and collated at the end of a two week period.

Information

The two week period started on Monday the 16th November and lasted until Friday 27th November. The information was collated and adjustments were made for absences to produce a breakdown on the percentage of hours worked in relation to each committee and also the percentage of staffing wages spent on each committee:

Committee	Full Council/Resources	Planning	Town Centre & Events	Environment
% of time	55	10	19	16
% of wage	58.5	7.8	16.5	17.2

The type of work undertaken in each committee is summarised below:

Full Council/Resources - Accounts, preparation of agenda and minutes, creation of reports to Full Council, research of Full Council and resource projects and general administration including post and telephone calls.

Planning – Research on planning applications, follow up of planning actions and start of preparation of information and reports for the planning agenda

Town Centre & Events – Preparation work in relation to the Christmas Parade and the Community Fair

Environment – General work in relation to management and allocation of work for outside maintenance staff, work around the new sports pitches and community centre at Lace Hill, work around the grounds maintenance tender.

Recommendation

That Councillors note the information and Councillors to decide if they would like to use this as a base to allocate staff time to different committees as part of precept.
That a further exercise is undertaken in May 2016

Arrow Accounting

Appendix G

18 Springfield Road, Caversfield, Oxfordshire. OX 27 8TT
Telephone: 01869 250080 Mobile: 07745372022
www.arrowaccounting.co.uk

10th October 2015

Buckingham Town Council
Town Council Offices,
Buckingham Centre,
Verney Close,
Buckingham. MK18 1JP

Dear Sir,

In accordance with the recommendations of our professional body, the Association of Accounting Technicians, this letter confirms the basis on which we provide services to you so as to avoid any misunderstandings of our respective responsibilities.

Nature of services

Letter of Engagement 2015/16

The purpose of this letter is to set out the basis on which we are engaged.

1. Internal Audit of the Council

- 1) The primary objective of Internal Audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council, and to achieve this we will adopt a predominantly systems based approach to the audit.*
- 2) To carry out an annual inspection of the books and records of the council. The Council is responsible for providing those documents as prescribed within the attached checklist.*

Timescales for the effective and efficient method of completing the audit are as follows:

- a) Return of the checklist with all questions answered by 31st December 2015.*
- b) Confirmation that the documents up to the 31st March 2016 will be made available as outlined in Section 3.*
- 3) Completion of section 4 – Annual Internal Audit report and Return.*

- 4) *An annual Internal Audit Report identifying and reporting on key areas and weaknesses if any, that need to be addressed by the Council.*
- 5) *Answer all reasonable questions from yourselves in relation to the work carried out.*

2. Scope of Work

Predominantly Internal Audit will review the books and records of the Council culminating in the completion of the Internal Audit Report as stated above. We will identify if the following key areas are in place and working satisfactorily.

- 1) *Proper Book-keeping.*
- 2) *Payment controls in relation to Financial Regulations.*
- 3) *Review of the Internal Controls, which will include:*
 - a) *A Risk Assessment.*
 - b) *Review of the effectiveness of Internal Audit.*
 - c) *An overall review of your Internal Controls.*
- 4) *Budgetary controls.*
- 5) *Income controls.*
- 6) *Petty Cash procedures.*
- 7) *Payroll controls.*
- 8) *Asset controls.*
- 9) *Bank reconciliations.*
- 10) *Application of LG Spending Powers.*
- 11) *Review of the status of Trusts if applicable.*
- 12) *Policies review.*
- 13) *Review and completeness of minutes.*
- 14) *Review and completeness of audit action plans.*
- 15) *Year End procedures, which will include:*
 - a) *Financial Statements review.*
 - b) *Review of Council balances.*
 - c) *Analytical Review.*
 - d) *Annual Return review.*

Roles and Responsibilities

Our role as Internal Audit is one of independence. We must make it clear that we can in no way involve ourselves in the financial decision making, appointments or any other areas that may give rise to conflicts of interest.

The Council Responsibilities

The Responsible Financial Officer and Proper Officer have clearly defined responsibilities for Risk Management, Internal Control, Internal Audit and the preventing of Fraud and Corruption.

The existence of Internal Audit does not diminish the responsibility of the Council to establish systems of internal control to ensure that activities are conducted in a secure and well-ordered manner.

3. Fees

Our fees for all work undertaken are based on the number of hours taken to complete the Internal Audit in 2014/15 and are as follows.

Fees for 2015/16

Fixed at £479

The budgeted hours are estimated and is on the understanding that all requests for documents and responses to our Internal Audit checklist is forwarded to us before the 31st December 2015.

Travel to and from the Council is included within the above fee. (2 visits will be required). Travel charge is 0.50p per mile.

4. Requests for attendance at Council Meetings

We actively encourage the request for our attendance at Council meetings, given reasonable notice. This gives the Council has an opportunity to ask us questions, clarify the scope and nature of the work undertaken and to make us aware of any issues that may be relevant as our cycle of Internal Audit progresses.

A nominal cost for this service is charged at £200 plus travel.

5. Request for work outside the scope of Paragraphs 1 to 3

Any such request for extra audit time to be provided will be discussed at the time and will be subject to an appendix agreement.

Anti money laundering legislation

All accountants must comply with onerous duties imposed by the Proceeds of Crime Act 2002, the Terrorism Act 2000 and the Money Laundering Regulations 2007 (the “Anti Money Laundering Legislation”), which are intended to inhibit the activities of terrorists and other criminals by denying them access to technical expertise. If we fail to perform these duties, we risk imprisonment.

Before we accept your instructions, we may need to obtain ‘satisfactory evidence’ to confirm your identity. In certain circumstances, we may need to obtain evidence confirming the identities of third parties, the source of any funds or other property, the purpose of any instructions or any other matter. We may also need to obtain such evidence after we have begun to act on your instructions.

We assume that our clients are honest and law abiding. However, if at any time, there appear to be grounds to suspect (even if we do not actually suspect) that your instructions relate to ‘criminal property’, we are obliged to make a report to the Serious Organised Crime Agency (“SOCA”), but we are prohibited from telling you that we have done so.

In such circumstances, we must not act on your instructions without consent from SOCA. If SOCA do not refuse consent within 7 working days we may continue to act. If SOCA issue a refusal within that time, we must not act for a further 31 days from the date of the refusal.

‘Criminal property’ is property in any legal form, whether money, real property, rights or any benefit derived from criminal activity. It does not matter who carried out the criminal activity or how removed the property is from the original crime. Even if you are honest in your dealings, if your property represents a benefit from someone else’s crime, we must still make a report.

Activity is considered ‘criminal’ if it is a crime under UK law, no matter how trivial. For example, tax evasion is a criminal offence but an honest mistake is not. We will assume that all discrepancies are mistakes unless there is contrary evidence.

Ownership of records

In the event of non-payment of our fees for services rendered, we may exercise a particular right of lien over the books and records in our possession and withhold the documents until such time as payment of our invoice is received in full.

File destruction

Whilst certain documents may legally belong to you, unless you tell us not to, we intend to destroy correspondence and other papers that we store which are more than seven years old, other than documents which we think may be of continuing significance. If you require the retention of any document, you must notify us of that fact in writing.

Ethical guidelines

We will observe the ethical guidelines of the Association of Accounting Technicians and accept instructions to act for you on the basis that we will act in accordance with those guidelines. A copy of these guidelines will be supplied to you on request.

Customer service

We are committed to providing a high standard of customer service. If you have any ideas as to how our service to you could be improved, or if you are dissatisfied with the service you are receiving, please let us know. In the event that you have a complaint, we will look into this carefully and promptly and do all we can to explain the position to you or address your concerns. If you are still not satisfied you may of course make a complaint to the Association of Accounting Technicians.

Third parties

All accounts, statements and reports prepared by us are for your exclusive use within your Council business or to meet specific statutory responsibilities. They should not be shown to any other party without our prior consent.

No third party shall acquire any rights pursuant to our agreement to provide professional services.

Applicable law

This engagement letter is governed by, and construed in accordance with, English law. The Courts of England will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts, to claim that the action has been brought in an inappropriate forum, or to claim that those courts do not have jurisdiction.

Disclaimer

We will not be liable for any loss suffered by you or any third party as a result of our compliance with the Anti Money Laundering Legislation or any UK law or at all.

Agreement of terms

Once agreed, this letter will remain effective from the date of signature until it is replaced. Either party may vary or terminate our authority to act on your behalf at any time without penalty. Notice of termination must be given in writing.

Would you please confirm your agreement to the terms set out in this letter by signing and returning the enclosed copy? If anything is unclear to you or you require any further information please let me know.

6. Agreement of Terms

It is the practise of this firm to issue a formal letter of engagement to Town and Parish Councils on an annual basis in order for them to have the opportunity to form an opinion as to cost and value for money that this service provides. It also provides time for the Council to ask questions and if necessary suggest additions or amendments to the scope of the audit as defined above.

This agreement will remain effective until March 2016. Please confirm your agreement to the terms of this letter of engagement by signing and returning one copy to the offices above. Two signatures are required (1) The RFO or Parish Clerk and (2) An appropriate member of the Council.

Yours faithfully

Philip R Hood F.m.a.a.t

www.arrowaccounting.co.uk

Email:philhood@arrowaccounting.co.uk

We confirm that we have read and understood the contents of this letter and agree that it accurately reflects the services that we have instructed you to provide.

RFO/Parish Clerk on behalf of Buckingham Town Council.....
Dated.....

Print Name.....

Chair or appropriate Council Member.....Agreed at Council meeting
of.....and on behalf of the Council


Print Name.....

www.arrowaccounting.co.uk

Please visit the web-site for useful updates and information.

aat

Philip Hood is Licensed & Regulated by the A.A.T to engage in Public Practice, in accordance with Licence No 543. The details of which are displayed at the above office address.

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		INTERNAL AUDIT - RECORDS CHECKLIST - COUNCIL INTERNAL AUDIT LOG - ARROW ACCOUNTING - 2015/16		
		FOR THE YEAR TO 31st March 2016		
		BUCKINGHAM TOWN COUNCIL		
PLEASE IGNORE THE OTHER TABS THEY ARE FOR INTERNAL AUDIT USE				
Questions and Documents within Section 1 to 2 to be supplied before the 31st December 2015				
Section 1 - Answers to Internal Audit questions to be supplied.				
Section 2 - Documents to be supplied Before 31st December 2014.				
Section 3 - Audit recommendations acted upon.				
Section 4 - Documents to be supplied as soon after the year end 31st March 2016 as is possible.				
Section 5 - Date of Final Audit inspection, Document requirements and signing of Annual Return.				
Section 6 - Possible issues to be resolved				
Section 1 Questions				
1 Has a copy of last years Annual Return - 2014/15 been provided to us - Section 1, 3 & 4 is only required.				
2 Please ensure that the Precept shown on this years Annual Return does not include other grants.				
3 How often does the Council review month end Bank Reconciliations?				
4 What is the average level of your Petty Cash during the year?				
5 Have all Petty Cash payments been approved by the Council?				
6 Have all Local Government Spending Powers been correctly applied (i.e Section 137) and approved by the Council?				
7 Does the Council have an Asset Register which is up to date and contains the relevant detail?				

8	Has their been or will there be any Asset Additions and or Disposals in the year?				
9	Are the Deeds and Titles complete and do they reconcile with all Assets on the Asset Register?				
10	Does the Council have a PWLB Loan?				
11	Does the Council maintain as a Sole Trustee any external body? If so please quote the Charity Number				
12	What is the level of your Fidelity Insurance cover?				
13	Does your Insurance cover all Assets				
14	Where within the Minutes have any salaries including the RFO/Clerk been approved?				
15	Please confirm that all paid officers of the Council have registered with HMRC?				
16	Can You please reconcile the payroll costs within the Accounts to your Payroll system (or P60)				
17	When was your Risk Assessment Reviewed by the Council for 2015/16? This has to be completed every financial year				
18	If Council records are kept in electronic data form, how is this kept secure and backed up?				
19	Where within the Minutes has the Budget for 2015/16 been approved?				
20	Where within the Minutes has the Precept demand been Minuted and what is the amount?				
21	Where within the Minutes have the Council adopted and or reviewed the Financial Regulations?				
22	Do these Financial Regulations contain a Budgetary Control Process?				
23	Do these Financial Regulations contain appropriate levels of Council Spending authorisations?				
24	What is the spend level when 3 quotations are required?				
25	What is the spend level when the Tendering process is required?				
26	Have any of the above had to be applied within the year and if so give details?				
27	Who are the cheque signatories - do not supply actual names just positions in the council				
28	Are all Cheque Stubs initialed by at least two Councillors?				
29	When did the Council last review the Standing Orders?				
30	Where within the Minutes has the Council reviewed the Budget progress?				
31	How often does the Council/Finance Committee discuss the budget against actual?				
32	Did the Council review the effectiveness of internal Audit? Please provide the review and the minute reference.				
33	Vat Returns completed if appropriate. Are they undertaken quarterly last being 31st March in the Financial Year?				
34	How do you make Bank Transfers ? If appropriate.				
35	Is the Council Web-Site up to date and contain a record of all Minutes				
36	Minutes (Please ensure these are initialed and in sequential order).				
37	Where is the list or record of Members interests held? And when was it last reviewed?				
38	Confirmation of Electorate numbers as at last available data.				
39	Please ensure that the Annual Return Figures contained no rounding errors (Most usual when using Accounting Software)				
40	Please ensure that any Earmarked Reserves are explained within notes to the Accounts				

[illegible]

	3								
		External Audit Qualifications if any? 2014/15							
	1								
Documents to be supplied as soon as possible after the year ended 31st March 2016									
To be supplied electronically or hard copy (by post if electronically not possible) and before the planned Internal Audit Day.									
Section 4									
1	A copy of the Final draft Accounts to be approved by the Council (this does not have to be signed at present)								
3	A copy of the Annual Return (Draft form is sufficient)								
4	A copy of your Analytical Review (Year on Year comparison) giving explanations of variances								
5	A copy of your year end Bank Reconciliation (Does not have to be signed as yet)								
6	A copy of your year end Asset Register which reconciles to the Annual Return.								
7	Payroll Reconciliation - See Attached								
Section 5									
The Following documents should be made available to Internal Audit on the planned Audit day of:									
	Audit Day Proposed								
	Audit Day Booked								
Supporting Documents required for the actual Internal Audit Inspection 2015/16									
1	1 Copy of the Current years accounts - approved and signed								
2	The Completed Annual Return - 2015/16 - together with the signed Bank reconciliation & Variance explanations								
3	Copies of Invoices and Remittances if requested previously in section 2								

Section 6		Internal Audit Conclusions and proposed recommendations to be included within the Final Report	
Issues raised	Date	Council/RFO Response	
1			
The Internal Audit for 2015 /16 was concluded on:			
The Internal Audit Report was issued on:			
NOTE			
It is important that Section 1 to 3 is fully completed before it is returned for review. Please do not complete piece meal as this will cause duplication of work and hence increased Audit Time.			
Auditors Note to the Clerk/RFO and Council			
This Internal Audit programme is designed to cover all Key criteria in fulfilling the obligations we have in terms of Section 4 of the Annual Return.			
If the Council require coverage of areas in greater depth please feel free to contact us with any proposals, concerns or queries.			
www.arrowaccounting.co.uk		for contact information	
For Internal Audit Purposes only		Audit File Reference	
1)	Electorate	AA 1.18	
2)	Precept - This Year	AA 1.3	

3)	Precept - Previous Year	AA (T) 1 AA 2 2
4)	Bookkeeping arrangements	AA 4.2
5)	Councils Financial Regulations	AA (T) 1 AA 2 2
6)	Risk Assessment	AA 2.6
7)	Review of Internal Audit	AA 2.7
8)	Insurance Levels	AA 2.8
9)	Fidelity Guarantee	AA 2.8
10)	Annual Budget received	AA 2.4
10a)	Annual Budget approved	AA 1.4
11)	Budget Monitoring	AA 1.5
12)	Final Out-turn	AA 4.1
13)	Income Controls	AA (T) 1 AA 2 2
14)	Expenditure Controls	AA (T) 2 AA 2 2
15)	Petty Cash	AA 1.6/7
16)	Payroll approvals	AA 1.8
16a)	Payroll - HMRC registered	AA 1.9
17)	Assets - Correctly recorded - correct bases used	AA 4.6
17a)	Are the Deeds and Titles complete/reconciled on the Asset Register	AA 1.14
18)	Bank Reconciliations	AA 2.3
19)	Accounting Statements	AA 4.1/2
20)	Trust Funds	AA 1.16/17
20a)	Spending Power awareness	AA 1.10
21)	Policies	AA 1.1/2
21a)	List of Members Interests and date of review	AA 1.11
22)	Copy of Financial Regulations	AA 2.5
23)	Review of minutes	AA 2.1
24)	Internal Audit Action Plans	AA 2.9 - AA 3
25)	External Audit Issues	AA 2.10 - AA 3
26)	Income stated correctly - No netting off issues	AA 4.1
27)	Asset additions linked to I & E Expenditure	AA 1.15
28)	Staff Costs - separated	AA 1.4W
29)	Balance Sheet reconciled - Debtors/Creditors	AA 1.4W
30)	Council Balances - This year	AA 1.4W
31)	Council Balances - Previous year	AA 1.4W
32)	Notes to Financial Statements	AA 4.1
33)	Analytical Review	AA 4.4
34)	Bank Reconciliation - Year End	AA 4.5
35)	Final Asset Register	AA 1.4W
36)	Annual Return Review	AA 1.4W
	Auditors:	

	Date

DATE	DESCRIPTION	AMOUNT	CHECK NO.	BANK	INTEREST	TOTAL
1/1/19	OPENING BALANCE	100.00		ABC BANK		100.00
1/15/19	DEPOSIT	50.00	101	ABC BANK		150.00
2/1/19	WITHDRAWAL	25.00	102	ABC BANK		125.00
2/15/19	DEPOSIT	75.00	103	ABC BANK		200.00
3/1/19	WITHDRAWAL	30.00	104	ABC BANK		170.00
3/15/19	DEPOSIT	60.00	105	ABC BANK		230.00
4/1/19	WITHDRAWAL	40.00	106	ABC BANK		190.00
4/15/19	DEPOSIT	80.00	107	ABC BANK		270.00
5/1/19	WITHDRAWAL	50.00	108	ABC BANK		220.00
5/15/19	DEPOSIT	90.00	109	ABC BANK		310.00
6/1/19	WITHDRAWAL	60.00	110	ABC BANK		250.00
6/15/19	DEPOSIT	100.00	111	ABC BANK		350.00
7/1/19	WITHDRAWAL	70.00	112	ABC BANK		280.00
7/15/19	DEPOSIT	110.00	113	ABC BANK		390.00
8/1/19	WITHDRAWAL	80.00	114	ABC BANK		310.00
8/15/19	DEPOSIT	120.00	115	ABC BANK		430.00
9/1/19	WITHDRAWAL	90.00	116	ABC BANK		340.00
9/15/19	DEPOSIT	130.00	117	ABC BANK		470.00
10/1/19	WITHDRAWAL	100.00	118	ABC BANK		370.00
10/15/19	DEPOSIT	140.00	119	ABC BANK		510.00
11/1/19	WITHDRAWAL	110.00	120	ABC BANK		400.00
11/15/19	DEPOSIT	150.00	121	ABC BANK		550.00
12/1/19	WITHDRAWAL	120.00	122	ABC BANK		430.00
12/15/19	DEPOSIT	160.00	123	ABC BANK		590.00
1/1/20	WITHDRAWAL	130.00	124	ABC BANK		460.00
1/15/20	DEPOSIT	170.00	125	ABC BANK		630.00
2/1/20	WITHDRAWAL	140.00	126	ABC BANK		490.00
2/15/20	DEPOSIT	180.00	127	ABC BANK		670.00
3/1/20	WITHDRAWAL	150.00	128	ABC BANK		520.00
3/15/20	DEPOSIT	190.00	129	ABC BANK		710.00
4/1/20	WITHDRAWAL	160.00	130	ABC BANK		550.00
4/15/20	DEPOSIT	200.00	131	ABC BANK		750.00
5/1/20	WITHDRAWAL	170.00	132	ABC BANK		580.00
5/15/20	DEPOSIT	210.00	133	ABC BANK		790.00
6/1/20	WITHDRAWAL	180.00	134	ABC BANK		610.00
6/15/20	DEPOSIT	220.00	135	ABC BANK		830.00
7/1/20	WITHDRAWAL	190.00	136	ABC BANK		640.00
7/15/20	DEPOSIT	230.00	137	ABC BANK		870.00
8/1/20	WITHDRAWAL	200.00	138	ABC BANK		670.00
8/15/20	DEPOSIT	240.00	139	ABC BANK		910.00
9/1/20	WITHDRAWAL	210.00	140	ABC BANK		700.00
9/15/20	DEPOSIT	250.00	141	ABC BANK		950.00
10/1/20	WITHDRAWAL	220.00	142	ABC BANK		730.00
10/15/20	DEPOSIT	260.00	143	ABC BANK		990.00
11/1/20	WITHDRAWAL	230.00	144	ABC BANK		760.00
11/15/20	DEPOSIT	270.00	145	ABC BANK		1030.00
12/1/20	WITHDRAWAL	240.00	146	ABC BANK		790.00
12/15/20	DEPOSIT	280.00	147	ABC BANK		1070.00
1/1/21	WITHDRAWAL	250.00	148	ABC BANK		820.00
1/15/21	DEPOSIT	290.00	149	ABC BANK		1110.00
2/1/21	WITHDRAWAL	260.00	150	ABC BANK		850.00
2/15/21	DEPOSIT	300.00	151	ABC BANK		1150.00
3/1/21	WITHDRAWAL	270.00	152	ABC BANK		880.00
3/15/21	DEPOSIT	310.00	153	ABC BANK		1190.00
4/1/21	WITHDRAWAL					

Sl. No.	Particulars	Debit	Credit	Balance
1	By Balance b/d		100.00	100.00
2	To Balance b/d	100.00		
3	By Cash		50.00	150.00
4	To Cash	50.00		
5	By Cash		25.00	175.00
6	To Cash	25.00		
7	By Cash		25.00	200.00
8	To Cash	25.00		
9	By Cash		25.00	225.00
10	To Cash	25.00		
11	By Cash		25.00	250.00
12	To Cash	25.00		
13	By Cash		25.00	275.00
14	To Cash	25.00		
15	By Cash		25.00	300.00
16	To Cash	25.00		
17	By Cash		25.00	325.00
18	To Cash	25.00		
19	By Cash		25.00	350.00
20	To Cash	25.00		
21	By Cash		25.00	375.00
22	To Cash	25.00		
23	By Cash		25.00	400.00
24	To Cash	25.00		
25	By Cash		25.00	425.00
26	To Cash	25.00		
27	By Cash		25.00	450.00
28	To Cash	25.00		
29	By Cash		25.00	475.00
30	To Cash	25.00		
31	By Cash		25.00	500.00
32	To Cash	25.00		
33	By Cash		25.00	525.00
34	To Cash	25.00		
35	By Cash		25.00	550.00
36	To Cash	25.00		
37	By Cash		25.00	575.00
38	To Cash	25.00		
39	By Cash		25.00	600.00
40	To Cash	25.00		
41	By Cash		25.00	625.00
42	To Cash	25.00		
43	By Cash		25.00	650.00
44	To Cash	25.00		
45	By Cash		25.00	675.00
46	To Cash	25.00		
47	By Cash		25.00	700.00
48	To Cash	25.00		
49	By Cash		25.00	725.00
50	To Cash	25.00		
51	By Cash		25.00	750.00
52	To Cash	25.00		
53	By Cash		25.00	775.00
54	To Cash	25.00		
55	By Cash		25.00	800.00
56	To Cash	25.00		
57	By Cash		25.00	825.00
58	To Cash	25.00		
59	By Cash		25.00	850.00
60	To Cash	25.00		
61	By Cash		25.00	875.00
62	To Cash	25.00		
63	By Cash		25.00	900.00
64	To Cash	25.00		
65	By Cash		25.00	925.00
66	To Cash	25.00		
67	By Cash		25.00	950.00
68	To Cash	25.00		
69	By Cash		25.00	975.00
70	To Cash	25.00		
71	By Cash		25.00	1000.00
72	To Cash	25.00		
73	By Cash		25.00	1025.00
74	To Cash	25.00		
75	By Cash		25.00	1050.00
76	To Cash	25.00		
77	By Cash		25.00	1075.00
78	To Cash	25.00		
79	By Cash		25.00	1100.00
80	To Cash	25.00		
81	By Cash		25.00	1125.00
82	To Cash	25.00		
83	By Cash		25.00	1150.00
84	To Cash	25.00		
85	By Cash		25.00	1175.00
86	To Cash	25.00		

We may ask for Petty Cash Records and or mark for inspection on the on the Annual Return signing day

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Smaller Authorities' Audit Appointments Limited

Dear Colleague

The future of External Audit for Smaller Authorities – Update one

As you will be aware, the Audit Commission ceased to exist on the 1 April 2015 and a new company – Smaller Authorities' Audit Appointments Ltd - has been created this week to take over the appointment of **external** auditors and the setting of audit fees for smaller authorities from 2017.

This Company was set up on behalf of the Department for Communities and Local Government by the National Association of Local Councils (NALC), the Society of Local Council Clerks (SLCC) and the Association of Drainage Authorities (ADA).

The Company's three independent Directors are: Mike Attenborough-Cox (Chairman), Elizabeth Peers and Martin McNeill

Mike is a qualified accountant and internal auditor, and was a partner at Mazars LLP for 13 years. He has extensive experience of working with public sector organisations, having been appointed UK national public services partner at Mazars in 2001. He is also Chair of the Joint Audit Committee of the Police and Crime Commissioner and Chief Constable for Hampshire; and a member of the Audit and Risk Committee of the Foreign and Commonwealth Office.

Lizzie Peers is a qualified chartered public finance accountant, with over 20 years' experience as a senior public sector external auditor, having worked for the Audit Commission and more recently for Ernst & Young LLP. She currently sits on the board of two NHS trusts as a non-executive director and lectures at the University of Portsmouth on corporate governance

Martin McNeill is currently Clerk to the Governors and Company Secretary at Morley College London, having previously held a similar position at Bicton College in Devon. Prior to that he worked with the Audit Commission for 20 years, including four years as the Commission's Director of Management Services.

The Board also includes three Member Directors, who currently are: Peter Bateson, Company Secretary, ADA; Steve Alison, Head of Finance, SLCC; and Jonathan Owen, Chief Executive of NALC.

This company will formally appoint external auditors on your behalf, very much as the Audit Commission did previously, for a five year period from the financial year 2017/18. This will happen automatically unless your Council/Board decides to opt out and set up an independent Audit Panel to procure external audit itself. Guidance on setting up an auditor panel can be found here <http://www.cipfa.org/policy-and-guidance/publications/g/guide-to-auditor-panels-pdf>

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Owing to the way the legislation has been drafted, all Councils/Boards with an annual turnover of less than £6.5 million are automatically part of the scheme unless they decide to opt out and appoint their own external auditors.

The deadline for those wishing to take a decision to opt out is 31 March 2016.

Following the inaugural board meeting on 16 December 2015 the board made some decisions on fee structures.

For authorities requiring an annual assurance review (those with an annual turnover over £25,000) the intention is that fee rates will not exceed those applicable to reviews of accounts for the 2014/15 financial year, which are as follows.

Income & Expenditure band £	Fee per smaller body £
25,001 - 50,000	200
50,001 - 100,000	300
100,001 - 200,000	400
200,001 - 300,000	600
300,001 - 400,000	800
400,001 - 500,000	1,000
500,001 - 750,000	1,300
750,001 - 1,000,000	1,600
1,000,001 - 2,000,000	2,000
2,000,001 - 3,000,000	2,400
3,000,001 - 4,000,000	2,800
4,000,001 - 5,000,000	3,200
5,000,001 - 6,500,000	3,600

The legislation regarding authorities with annual turnover of below £25,000 is not clear. Board members have met with DCLG who are now seeking legal advice to clarify the situation. Once the board knows the outcome of this legal advice they will issue a further communication.

A link to the appropriate legislation is attached for your information.
http://www.legislation.gov.uk/ukdsi/2015/9780111126103/pdfs/ukdsi_9780111126103_en.pdf%20

We recognise that this is a complicated piece of legislation and will be providing more detailed information and FAQs over the coming months on the web.

Finally, we would like to wish you a very happy Christmas and a peaceful New Year.

Mike Attenborough-Cox
Chairman – Smaller Authorities' Audit Appointments Limited