



WENDOVER PARISH COUNCIL

Address: The Clock Tower, High Street, Wendover,
Aylesbury, Buckinghamshire HP22 6DU
Tel: 01296 623056 Email: clerk@wendover-pc.gov.uk

FINANCE MEETING AGENDA
Tuesday 8th August 2023 at 7:30pm
St Anne's Hall, Aylesbury Road, Wendover, HP22 6JG

Committee Membership: Councillors Gallagher, Goodall, Walker, Williams and Worth

To all Committee Members:

YOU ARE HEREBY SUMMONED TO ATTEND THE ABOVE-MENTIONED MEETING, WHEN IT IS PROPOSED THAT THE BUSINESS TO BE TRANSACTED SHALL BE AS SET OUT BELOW.

MEMBERS OF THE PUBLIC AND PRESS ARE INVITED TO ATTEND.

AGENDA

1) APOLOGIES FOR ABSENCE

To consider any apologies for absence received:

2) DECLARATIONS OF INTEREST

In accordance with Sections 30(3) and 235(2) of the Localism Act 2011 and the Wendover Parish Council Code of Conduct Councillors with declare their interest in relation to this meeting.

3) MINUTES

Consideration of approval of [minutes of the meeting on 16th May 2023](#)

4) CHAIR'S ANNOUNCEMENTS

5) PUBLIC PARTICIPATION - A maximum of 3 minutes per speaker will be allowed.

The Council is committed to community engagement and warmly invites members of the public to contribute. Members of the public should note that the Council is only allowed to take decisions on topics that are publicised on the agenda; items not on the agenda can be carried forward for a response later. Members of the public are asked to respect the fact that this is a meeting to conduct Council business and interruptions during the remainder of the meeting are not permitted.

6) [CLERKS REPORT & CORRESPONDENCE](#)

7) [GENERAL REPORTS](#)

- a) To note that the period of electors rights is now complete.
- b) To review [the I&E report](#), [EMRs](#) and [balance sheet](#) for Jul 2023.
- c) To review the over [£500 report](#) and [VAT reclaim](#) for Apr-Jun 2023.
- d) To review the [bank reconciliations](#) and statements for Apr-Jun 2023.
- e) To note an update to the full asset review
- f) To receive an update on [project costs up to Jul 2023](#)
- g) To review the [Flagstone account](#) statements
- h) To receive an update on the LGPS pension fund deficit and cessation value.

8) OTHER ITEMS

a) [Equipment Replacement Policy](#)

To note the equipment replacement policy discussed at Amenities and consider approving the policy based on the financial implications.

b) [Devolved Services](#)

To note the current devolved services contract, to further note that Bucks Council are reviewing the contract and consider the financial implications of the devolved services contract.

c) Bank Signatories

To consider additional bank signatories to the current account

9) NEXT MEETING AND AGENDA ITEMS FOR FUTURE MEETINGS

The next Staffing meeting 7.30pm on Tuesday 7th November 2023

10) CLOSURE OF MEETING

Signed by *Andy Smith*

Clerk and RFO

WENDOVER PARISH COUNCIL

Minutes of the Finance Committee Meeting

16th May 2023 at 7:30pm

St Anne's Hall Aylesbury Road Wendover HP22 6JG

Present: Councillors Gallagher, Walker, Williams, Worth

Clerk and Minutes: Andy Smith

Members of Public: 0

ELECTION OF CHAIR

F23/01 Councillor Gallagher was unanimously ELECTED as chair

APOLOGIES FOR ABSENCE

F23/02 Councillor Goodall gave his apologies due to work commitments and these were accepted

DECLARATIONS OF INTEREST

F23/03 None

PUBLIC PARTICIPATION

F23/04 None

MINUTES

F23/05 The minutes of the meeting of 21st February 2023 were considered. The minutes were **RESOLVED** as a true record to be signed by the Chair

CLERKS REPORTS AND CORRESPONDENCE

F23/06 It was noted that all reports and correspondence were on the agenda

GENERAL REPORTS

a) **To review the year end reports for 2022/23**

F23/07 The Clerk highlighted some of the key reports from year end and these were noted

b) **To review the I&E report, EMRs and balance sheet for Apr 2023.**

F23/08 The reports and variances were noted. It was noted that is only month 1.

c) **To review the over £500 report and VAT claim for Jan - Mar 2023**

F23/09 The reports and VAT claim were noted

d) **To review the bank reconciliations and statements for Jan - Mar 2023**

F23/10 The reports were noted

e) **To review reports on the changes to assets**

F23/11 It was noted that the assets would be checked in June

f) To receive an update on project costs up to Mar 2023

F23/12 The updates were noted. An update to the repair of the wall was noted and it was agreed this should be a priority to complete this work over the summer months. The Clerk would approach the Community Board again for support with costs and report back to Amenities Committee

g) To review the Flagstone account statements

F23/13 The statement was noted including the higher rates of interest the accounts were now enjoying.

h) To receive an update on the LGPS pension fund deficit and cessation value

F23/14 The report on the changes in contribution rates was noted

OTHER MATTERS

a) Internal audit April 2023

F23/15 i) To note the end of year internal audit report

The reports were noted. The actions required as a result of the internal audit would all be completed by the end of this meeting There was need for clarification in the internal audit where internal control L was ticked as not being covered. Whilst it has not been raised as a specific issue the Clerk would obtain further clarification as to why this was the case.

F23/16 ii) To review the current internal controls for the previous financial year and consider approving a financial control policy

The paper was considered, and it was **RESOLVED** to adopt the policy in the paper (identified as appendix A)

b) End of Year reporting and AGAR statements

F23/17 i) To note the first draft of the form and statements for the end of year report to the external auditor

It was noted that the statements would be signed at the 6th June Full Parish Council and Financed thanked the Clerk and RFO for dealing with the end of year efficiently.

c) To create two new EMRs from the current general reserve of £123,990

F23/18 It was **RESOLVED** to create new EMRs for the Freedom Parade and Hampden Pond as set out in the paper. These will be funded by the general reserve and any surplus returned to the general reserve at the end of year.

d) Staff benefits and support

F23/19 Because of the time sensitive nature and low monetary value it was agreed to discuss an offer that had come in to provide a mental and physical health support service to staff available through a BMKALC deal for £8.10 per head. It was **RESOLVED** to sign up to the service for all 4 members of staff.

ITEMS FOR NEXT AGENDA

F23/20 None were presented

DATE OF NEXT MEETING

F23/21 Tuesday 8th August 7.30pm St Annes Hall

CLOSURE OF MEETING

All business was transacted. The meeting was closed at 8:05pm

Signed by
Chair to the Finance Committee

Date: 8th August 2023



ITEM 6 – CLERKS REPORT

Bank Account

As this pack is being prepared there is sadly no update beyond that given in the Parish Council

Debtor Update

We have a persistent debtor who is 3 months behind on payments. This debtor has been met with and it has been agreed that the account will be brought up to date by the end of August. We also have another debtor who is a month overdue for a hire payment.

Management Accounts

By and large the accounts show that we are likely to come in on budget at the bottom line but there are variances to note within the accounts:

- Street Lights – our lights have now reached an age where we need to expect more faults, despite the fact that LED bulbs are meant to have a long life. At the current rate this could be about £3000 over. This is compensated by the fact that we are replacing a smaller number of columns than expected and that budget is likely to be significantly under.
- Tree works – we have had a lot of tree issues to deal with and our recent tree inspection highlighted even more works. This will probably come in over budget by about £4k. All works have been H&S critical but when complete our tree stock should be good for a few years.
- Interest Received – largely thanks to the interest rates and not my clever financial management we will be receiving significantly more than the £2k in interest that we budgeted for.
- The Communications and Website budgets will both be slightly over as we are now committed to the Welcome to Wendover website and it is also due to splitting out invoices from our design and web contractor to the more appropriate budget heading to better understand that cost.
- The staffing budgets remain on track with a significant saving in the F&G wages coming from running on just the two staff in the Clock Tower – which seems to be working.



ITEM 7 – GENERAL REPORTS

- a) To note that the period of electors rights is now complete.
- b) To review the I&E report, EMRs and balance sheet for Jul 2023.
- c) To review the over £500 report and VAT reclaim for Apr-Jun 2023.
- d) To review the bank reconciliations and statements for Apr-Jun 2023.
- e) To note an update to the full asset review
- f) To receive an update on project costs up to Jul 2023
- g) To review the Flagstone account statements
- h) To receive an update on the LGPS pension fund deficit and cessation value.



31/07/2023

Wendover Parish Council Current Year

Page 1

16:15

Detailed Income & Expenditure by Budget Heading 31/07/2023

Month No: 4

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
100 Amenities Income							
1000 Allotment Rent	0	1,537	1,630	93			
1005 Charter Fair	0	0	220	220			
1010 Cricket Club Lease	0	75	300	225			
1021 Markets - Local Produce	53	315	2,000	1,685			
1022 Markets - Weekly Market	0	888	10,660	9,772			
1030 Other Rental (Ashbrook)	50	200	2,045	1,845			
1035 BCC Devolved Footpaths Income	0	19,198	18,142	(1,056)			
1214 Christmas Trees	0	0	2,000	2,000			
1260 Xmas event income	0	0	500	500			
1261 Rifle Club Lease	0	0	100	100			
Amenities Income :- Income	103	22,214	37,597	15,383			0
Net Income	103	22,214	37,597	15,383			
125 Events Expenditure							
4100 Annual Parish Meeting excl refs	0	512	500	(12)		(12)	
4105 Christmas Decorations	0	0	6,000	6,000		6,000	
4109 Promo Materials	100	321	500	179		179	
4110 Entertainment & Events	0	1,474	5,000	3,526		3,526	
4111 RAF Freedom Parade	3,113	3,149	0	(3,149)		(3,149)	3,149
4112 Floral Display	0	0	5,000	5,000		5,000	
4122 Markets - Local Produce	0	0	500	500		500	
4124 Markets - Business Rates	90	358	1,500	1,142		1,142	
4125 Markets - Water	0	31	50	19		19	
4126 Markets - Electric	18	120	300	180		180	
4130 Quiz	0	0	100	100		100	
4132 Christmas Celebration Event	0	0	2,500	2,500		2,500	
Events Expenditure :- Indirect Expenditure	3,321	5,965	21,950	15,985	0	15,985	3,149
Net Expenditure	(3,321)	(5,965)	(21,950)	(15,985)			
6000 plus Transfer From EMR	3,113	3,149					
Movement to/(from) Gen Reserve	(208)	(2,816)					
130 Highways Expenditure							
4200 Bus Shelters	0	0	750	750		750	
4210 Refuse Bins	0	0	500	500		500	
4211 Sever weather (salt etc	0	0	500	500		500	
4215 Street Furniture - Purchase	0	0	2,000	2,000		2,000	
Highways Expenditure :- Indirect Expenditure	0	0	3,750	3,750	0	3,750	0
Net Expenditure	0	0	(3,750)	(3,750)			

Continued over page



31/07/2023

Wendover Parish Council Current Year

Page 2

16:15

Detailed Income & Expenditure by Budget Heading 31/07/2023

Month No: 4

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
135 Street Lighting Expenditure							
4300 Electricity	1,025	3,110	13,000	9,890		9,890	
4305 Maintenance	2,363	3,467	7,000	3,533		3,533	
4315 New Columns (not LEDs)	0	0	7,000	7,000		7,000	
4320 Streetlighting Inspections	0	0	1,500	1,500		1,500	
Street Lighting Expenditure :- Indirect Expenditure	3,388	6,578	28,500	21,922	0	21,922	0
Net Expenditure	(3,388)	(6,578)	(28,500)	(21,922)			
140 Recreation Expenditure							
4400 Dog Bin Emptying	0	278	2,050	1,772		1,772	
4405 Maintenance - Fences, etc	41	70	1,500	1,430		1,430	
4410 Maintenance - Groundworks	36	304	5,000	4,696		4,696	
4415 Maintenance - Inspections, etc	0	0	1,800	1,800		1,800	
4416 Pond Works	0	0	1,500	1,500		1,500	
4417 Tree Works	300	3,300	2,500	(800)		(800)	
4418 Tree Inspections	0	1,680	1,800	120		120	
4421 Orchard Maintenance	0	721	600	(121)		(121)	
4425 Capital Expenditure (asset pur	370	2,253	10,000	7,747		7,747	
4430 Mower Maintenance	740	740	2,000	1,260		1,260	
4440 Play Equip - Repairs & Maint	0	0	8,000	8,000		8,000	
4450 Premises - Garage Rent	135	540	1,620	1,080		1,080	
4455 Premises - SiteSafe Electrics	12	(82)	200	282		282	
4460 Premises - SiteSafe Rates	0	160	0	(160)		(160)	
4465 Premises - SiteSafe Water, etc	6	23	300	277		277	
4475 Misc - Fuel	249	992	3,000	2,008		2,008	
4480 Misc - Materials & Tools	141	325	2,500	2,175		2,175	
4481 Machinery/Tool Service Repair	17	17	3,500	3,483		3,483	
4485 Misc - Protective Clothing	0	0	400	400		400	
4490 Misc - Refuse Bins	83	227	1,200	973		973	
4495 Misc - Sundries Recreation	0	49	1,000	951		951	
4497 Defibrillators	0	0	500	500		500	
Recreation Expenditure :- Indirect Expenditure	2,129	11,598	50,970	39,372	0	39,372	0
Net Expenditure	(2,129)	(11,598)	(50,970)	(39,372)			
200 Finance & General Income							
1205 Witcheil Trust Grant	0	65	200	135			
1210 Interest Received ex Deposits	1,297	1,461	2,000	539			
1215 Miscellaneous Income	44	412	0	(412)			
1250 Precept Received	0	179,539	359,078	179,539			

Continued over page



31/07/2023

Wendover Parish Council Current Year

Page 3

16:15

Detailed Income & Expenditure by Budget Heading 31/07/2023

Month No: 4

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
1266 VAHT Streetlight Income	205	408	600	192			
Finance & General Income :- Income	1,547	181,885	361,878	179,993			0
Net Income	1,547	181,885	361,878	179,993			
<u>220 Finance & General Expenditure</u>							
4496 Professional Support (HS2 etc)	35	35	2,000	1,965		1,965	
4550 Communications - Publicity	125	4,507	5,750	1,243		1,243	
4555 Communications - Website	138	1,142	1,500	358		358	
4560 Financial - Bank Charges	44	168	580	412		412	
4565 Financial - Fees - Audit	0	(945)	2,300	3,245		3,245	
4570 Financial - Fees - Legal	0	0	2,000	2,000		2,000	
4575 Financial - Insurance	0	0	5,940	5,940		5,940	
4580 Financial - Software	0	566	800	234		234	
4582 End of Year Support RBS	0	(558)	800	1,358		1,358	
4615 Office - Broadband/Tel/Fax	112	543	1,600	1,057		1,057	
4620 Office - Copier	117	351	1,750	1,399		1,399	
4621 Office - Equipment - Expend	257	1,308	5,500	4,192		4,192	
4625 Office - Equipment Capital	0	433	1,000	567		567	
4630 Office - Postage & Stationery	0	93	500	407		407	
4640 Office - Testing - Electrical	0	0	75	75		75	
4645 Office - Testing - Fire	0	0	300	300		300	
4650 Office - Utilities - Electric	111	660	2,000	1,340		1,340	
4655 Office - Utilities - Water	6	11	150	139		139	
4660 Property Mgt - Clock Tower	195	436	2,000	1,564		1,564	
4665 Property Mgt - Manor Waste	0	20	1,000	980		980	
4670 Property Mgt - SiteSafe	83	83	5,000	4,917		4,917	
4675 Property Mgt - War Memorial	0	0	500	500		500	
4685 Subscriptions and Donations	110	1,403	2,000	597		597	
4690 Misc - Chairman's Expenses	0	233	1,200	967		967	
4691 Misc - Councillor Expenses	0	0	100	100		100	
4695 Misc - Room Hire	50	200	1,200	1,000		1,000	
4700 Misc Sundry Expenses Finance	27	114	500	386		386	
4705 Misc - Travel Staff & Cllrs	0	0	200	200		200	
4707 H&S	0	0	3,000	3,000		3,000	
Finance & General Expenditure :- Indirect Expenditure	1,410	10,805	51,245	40,440	0	40,440	0
Net Expenditure	(1,410)	(10,805)	(51,245)	(40,440)			

Continued over page



31/07/2023

Wendover Parish Council Current Year

Page 4

16:15

Detailed Income & Expenditure by Budget Heading 31/07/2023

Month No: 4

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
230 Grants out - S137							
4585 Grant - Churchyard Care	0	7,000	7,000	0		0	
4586 Grant - Wendover Youth Centre	0	7,000	7,000	0		0	
4590 Grants Out - Major	0	15,000	15,000	0		0	
4611 Grants Out - Minor	0	0	5,000	5,000		5,000	
Grants out - S137 :- Indirect Expenditure	0	29,000	34,000	5,000	0	5,000	0
Net Expenditure	0	(29,000)	(34,000)	(5,000)			
320 Staffing							
4800 Staffing - Amenities - Wages	5,272	21,811	71,563	49,752		49,752	
4801 Staffing - Amenities - NIC	518	2,173	6,580	4,407		4,407	
4802 Staffing - Amenities-Pension	742	3,105	10,193	7,088		7,088	
4810 Staffing - F&G - Wages	6,007	24,026	97,586	73,560		73,560	
4811 Staffing - F&G - NIC	625	2,498	8,952	6,454		6,454	
4812 Staffing - F&G - Pension	293	1,172	6,196	5,024		5,024	
4816 Staffing F&G Student Loan	35	140	0	(140)		(140)	
4845 Payroll Charges	60	180	750	570		570	
4855 HR Consultancy Fees	32	3,383	3,500	117		117	
4860 Training Staff & CILRS	0	1,457	3,000	1,543		1,543	
4861 Uniform	0	0	500	500		500	
4862 Smart Pension Admin Fee	15	60	240	180		180	
Staffing :- Indirect Expenditure	13,599	60,006	209,060	149,054	0	149,054	0
Net Expenditure	(13,599)	(60,006)	(209,060)	(149,054)			
980 Amenities Reserves							
9111 EMR - Site Safe Insulation	4,718	4,718	0	(4,718)		(4,718)	4,718
9123 EMR - TWG Priorities	433	433	0	(433)		(433)	433
9126 EMR - New Cesspit Ashbrook	0	6,000	0	(6,000)		(6,000)	6,000
Amenities Reserves :- Indirect Expenditure	5,150	11,150	0	(11,150)	0	(11,150)	11,150
Net Expenditure	(5,150)	(11,150)	0	11,150			
6000 plus Transfer From EMR	5,150	11,150					
Movement to/(from) Gen Reserve	0	0					
Grand Totals:- Income	1,650	204,099	399,475	195,376			
Expenditure	28,997	135,102	399,475	264,373	0	264,373	
Net Income over Expenditure	(27,347)	68,997	0	(68,997)			
plus Transfer From EMR	8,263	14,299					
Movement to/(from) Gen Reserve	(19,084)	83,296					



31/07/2023

Wendover Parish Council Current Year

Page 1

16:33

Earmarked Reserves

<u>Account</u>	<u>Opening Balance</u>	<u>Net Transfers</u>	<u>Closing Balance</u>
338 Hampden Pond EMR	0.00	7,800.00	7,800.00
339 RAF Freedom Parade EMR	0.00	4,333.17	4,333.17
346 Clock Tower Fountain and Wall	15,000.00		15,000.00
347 Site Safe Cladding EMR	6,500.00	-4,717.60	1,782.40
356 LGPS Cessation EMR	50,000.00		50,000.00
357 Skate Park EMR	15,000.00		15,000.00
358 Library Extension EMR	8,000.00		8,000.00
359 TWG Priorities	10,000.00	-432.50	9,567.50
362 New Cesspit Ashbrook	10,000.00	-6,000.00	4,000.00
363 Christmas Lights EMR	10,000.00		10,000.00
364 Climate Action EMR	5,000.00		5,000.00
	<u>129,500.00</u>	<u>983.07</u>	<u>130,483.07</u>



31/07/2023

Wendover Parish Council Current Year

Page 1

16:36

Detailed Balance Sheet - Excluding Stock Movement

Month 4 Date 31/07/2023

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<u>Current Assets</u>		
100	Debtors	203	
105	VAT Control A/c	2,774	
200	Current Bank Account	68,643	
202	Flagstone	252,033	
	Total Current Assets		323,653
	<u>Current Liabilities</u>		
515	Allotment Deposits	1,684	
	Total Current Liabilities		1,684
	Net Current Assets		321,969
	Total Assets less Current Liabilities		321,969
	<u>Represented by :-</u>		
300	Current Year Fund	53,197	
310	General Reserves	138,289	
338	Hampden Pond EMR	7,800	
339	RAF Freedom Parade EMR	4,333	
346	Clock Tower Fountain and Wall	15,000	
347	Site Safe Cladding EMR	1,782	
356	LGPS Cessation EMR	50,000	
357	Skate Park EMR	15,000	
358	Library Extension EMR	8,000	
359	TWG Priorities	9,568	
362	New Cesspit Ashbrook	4,000	
363	Christmas Lights EMR	10,000	
364	Climate Action EMR	5,000	
	Total Equity		321,969



31/07/2023

Wendover Parish Council Current Year

13:54

**Cashbook transactions totalling £500.00 or more
for the period 01/04/2023 to 30/06/2023**

Payments

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date</u>	<u>Payment Ref</u>	<u>Payee Name</u>	<u>Amount</u>
1	Current Bank Account	1	06/04/2023	BACS	Marley Design	712.50
1	Current Bank Account	1	28/04/2023	DD	Smart Pensions	776.36
1	Current Bank Account	1	30/04/2023	BACS	Bucks C C Pension Fund	818.92
1	Current Bank Account	1	30/04/2023	BACS	Her Majesty's Revenue & Custom	3,322.98
1	Current Bank Account	1	30/04/2023	BACS	Salaries	8,529.92
1	Current Bank Account	1	20/04/2023	BACS	BALC	1,224.22
1	Current Bank Account	1	20/04/2023	BACS	E.S.T.S. Ltd	3,600.00
1	Current Bank Account	1	19/04/2023	DD	Drax	1,271.53
1	Current Bank Account	1	03/04/2023	CARD	Aylesbury Plant and Tool Hire	500.00
9	Flagstone	1	04/04/2023	TFR	Current Bank Account	50,000.00
1	Current Bank Account	1	06/04/2023	TFR	Flagstone	40,000.00
1	Current Bank Account	1	17/04/2023	TFR	Flagstone	190,000.00
9	Flagstone	1	28/04/2023	TFR	Current Bank Account	50,000.00
1	Current Bank Account	1	04/04/2023	CARD	Aylesbury Plant and Tool Hire	500.00
1	Current Bank Account	2	03/05/2023	BACS	Wendover News Ltd	3,762.80
1	Current Bank Account	2	03/05/2023	BACS	E.S.T.S. Ltd	3,600.00
1	Current Bank Account	2	03/05/2023	BACS	Marley Design	575.00
1	Current Bank Account	2	03/05/2023	BACS	RBS Software Solutions	649.24
1	Current Bank Account	2	03/05/2023	BACS	Wendover Dementia Support	5,000.00
1	Current Bank Account	2	03/05/2023	BACS	Wendover Memorial Hall	4,000.00
1	Current Bank Account	2	03/05/2023	BACS	Wendover Action Group	2,000.00
1	Current Bank Account	2	03/05/2023	BACS	Churchyard Care Committee	7,000.00
1	Current Bank Account	2	03/05/2023	BACS	St Marys Church	4,000.00
1	Current Bank Account	2	31/05/2023	BACS	LGPS	884.61
1	Current Bank Account	2	31/05/2023	BACS	Her Majesty's Revenue & Custom	3,521.64
1	Current Bank Account	2	31/05/2023	BACS	Salaries	8,811.50
1	Current Bank Account	2	17/05/2023	BACS	Heritage Fruit Tree Company	721.35
1	Current Bank Account	2	05/05/2023	CARD	Enterprise Skip Hire	564.00
1	Current Bank Account	2	30/05/2023	DD	Smart Pensions	799.06
1	Current Bank Account	2	22/05/2023	DD	Drax	1,230.52
1	Current Bank Account	2	23/05/2023	CHQ	Wendover Youth Centre	7,000.00
1	Current Bank Account	3	08/06/2023	BACS	Pat Kernan Tree Surgery	3,600.00
1	Current Bank Account	3	08/06/2023	BACS	Worknest Ltd	4,487.38
1	Current Bank Account	3	08/06/2023	BACS	Farol Limited	825.00
1	Current Bank Account	3	30/06/2023	BACS	Salaries	8,769.49
1	Current Bank Account	3	30/06/2023	BACS	Her Majesty's Revenue & Custom	3,493.24
1	Current Bank Account	3	30/06/2023	BACS	Bucks C C Pension Fund	928.34
1	Current Bank Account	3	22/06/2023	DD	Smart Pensions	778.30
1	Current Bank Account	3	19/06/2023	DD	Drax	1,271.53
9	Flagstone	3	01/06/2023	FLG TFR	Current Bank Account	20,044.10
9	Flagstone	3	08/06/2023	TFR FLG	Current Bank Account	20,137.00
1	Current Bank Account	3	21/06/2023	BACS	Simon Pryce Arboriculture	2,016.00
1	Current Bank Account	3	21/06/2023	BACS	Sparkx Ltd	987.00
1	Current Bank Account	3	23/06/2023	CARD	Amazon - The lamp Post	520.00
1	Current Bank Account	3	26/06/2023	CARD	Waitrose	519.95



31/07/2023

Wendover Parish Council Current Year

13:54

**Cashbook transactions totalling £500.00 or more
for the period 01/04/2023 to 30/06/2023**

Receipts

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date Banked</u>	<u>Amount Banked</u>
1	Current Bank Account	1	28/04/2023	888.33
1	Current Bank Account	1	14/04/2023	179,539.00
1	Current Bank Account	1	04/04/2023	19,198.21
1	Current Bank Account	1	26/04/2023	4,570.75
1	Current Bank Account	1	04/04/2023	50,000.00
9	Flagstone	1	06/04/2023	40,000.00
9	Flagstone	1	17/04/2023	190,000.00
1	Current Bank Account	1	28/04/2023	50,000.00
1	Current Bank Account	3	01/06/2023	20,044.10
1	Current Bank Account	3	08/06/2023	20,137.00



Previewed Draft - Do Not Submit to HMRC

Date 31/07/2023	Wendover Parish Council Current Year	Page 1
Time 16:41	End Date of Assessment Month 3	

Date of Invoice	Suppliers VAT Reg No	Description of Supply	To whom addressed	VAT Paid
Cashbook				
01/04/2023	244155576	Hilux Hire Mar	Wendover Parish Council	74.05
04/04/2023	20260743	Refreshments APM	Wendover Parish Council	3.08
06/04/2023	984 1348 94	4627 - Liffre/Lionel/Manor Cr	Wendover Parish Council	59.00
06/04/2023	448 5888 86	Mower service	Wendover Parish Council	11.84
06/04/2023	935 4213 34	payroll services - Mar	Wendover Parish Council	12.00
06/04/2023	100208881	Fuel costs March	Wendover Parish Council	49.22
06/04/2023	GB805015277	Branded Pens and Mugs	Wendover Parish Council	27.48
12/04/2023	813053468	Office Supplies	Wendover Parish Council	2.02
12/04/2023	198887416	Pension admin fee	Wendover Parish Council	3.00
14/04/2023	305634227	Fountain pen inks	Wendover Parish Council	1.21
15/04/2023	684966762	Manor Waste Electricity	Wendover Parish Council	2.61
15/04/2023	684966762	Clock Tower Elec - Mar	Wendover Parish Council	79.06
18/04/2023	125596651	Certificate Frames	Wendover Parish Council	3.50
18/04/2023	410835817	Wireless Clicker	Wendover Parish Council	2.50
18/04/2023	254433317	Sugar Sachets	Wendover Parish Council	0.62
18/04/2023	305634227	Coffee sachets	Wendover Parish Council	15.05
18/04/2023	369591444	Wooden Coffee Stirrer	Wendover Parish Council	1.00
19/04/2023	818290029	Street Light Electricity	Wendover Parish Council	211.92
19/04/2023	305634227	Coffee Cups	Wendover Parish Council	3.11
20/04/2023	245719348	New account setup and bill	Wendover Parish Council	36.65
20/04/2023	536153357	Office Paper	Wendover Parish Council	8.98
20/04/2023	706542643	monthly copier costs	Wendover Parish Council	23.40
20/04/2023	197523963	Cesspit install - deposit pay	Wendover Parish Council	600.00
21/04/2023	639237322	Office 365 Licenses	Wendover Parish Council	13.50
25/04/2023	290907973	Top soil for repair to Ashbroo	Wendover Parish Council	16.67
25/04/2023	133437235	Hot water boiler	Wendover Parish Council	12.33
26/04/2023	378885812	Fuel (BP Garage closed)	Wendover Parish Council	16.88
26/04/2023	159 4194 80	Skip and clearance - Hogtrough	Wendover Parish Council	70.00
01/05/2023	244155576	Hilix Lease	Wendover Parish Council	74.05
03/05/2023	197523963	Balance for cess pit	Wendover Parish Council	600.00
03/05/2023	337784854	Additional dog waste bins PMG	Wendover Parish Council	55.69
03/05/2023	706542643	Copier cost	Wendover Parish Council	23.40
03/05/2023	920950827	Finance system annual licence	Wendover Parish Council	108.21
03/05/2023	305634227	Hazard barrier tape	Wendover Parish Council	1.82
04/05/2023	305634227	Laminating Pouches	Wendover Parish Council	2.18
05/05/2023	159 4194 80	Portaloos for Coronation event	Wendover Parish Council	94.00
05/05/2023	198887416	Admin Fee - May	Wendover Parish Council	3.00
06/05/2023	100208881	Fuel - May Invoice	Wendover Parish Council	49.04

Balance Carried Forward Page 1 **2,372.07**



Previewed Draft - Do Not Submit to HMRC

Date 31/07/2023

Wendover Parish Council Current Year

Page 2

Time 16:41

End Date of Assessment Month 3

Date of Invoice	Suppliers VAT Reg No	Description of Supply	To whom addressed	VAT Paid
09/05/2023	372851186	W2W website upgrade emails	Wendover Parish Council	18.00
10/05/2023	836613520	Replacement Padlock - wildbelt	Wendover Parish Council	2.70
11/05/2023	244155576	Road Fund License	Wendover Parish Council	6.00
13/05/2023	302254509	replacement fence post	Wendover Parish Council	3.10
15/05/2023	684966762	BG Lite - Clock Tower Elec	Wendover Parish Council	16.23
15/05/2023	684966762	BG Lite - Manor Waste	Wendover Parish Council	2.08
17/05/2023	220671538	EOY Internal Audit	Wendover Parish Council	79.00
17/05/2023	935 4213 34	payroll process costs	Wendover Parish Council	12.00
17/05/2023	448 5888 86	Replacement Strimmer Heads	Wendover Parish Council	25.40
17/05/2023	168223014	Live Act - Coronation Event	Wendover Parish Council	80.00
17/05/2023	786188376	Coronation Flag	Wendover Parish Council	2.00
20/05/2023	639237322	MS 365 accounts	Wendover Parish Council	12.45
20/05/2023	639237322	MS 365 Business Standard (CT)	Wendover Parish Council	74.16
22/05/2023	818290029	Street Light Electricity May	Wendover Parish Council	205.09
24/05/2023	245719348	Broadband and Phone	Wendover Parish Council	23.09
31/05/2023	920950827	Reinstall finance system	Wendover Parish Council	5.00
31/05/2023	155847044	Firexpire bin fixings	Wendover Parish Council	2.92
01/06/2023	244155576	Hilux Lease	Wendover Parish Council	74.05
06/06/2023	100208881	Fuel - May	Wendover Parish Council	82.71
07/06/2023	198887416	Smart Pension Admin fee	Wendover Parish Council	3.00
08/06/2023	935 4213 34	Payroll Services	Wendover Parish Council	12.00
08/06/2023	120 9314 49	Tree Works	Wendover Parish Council	600.00
08/06/2023	406833402	ALT plot clearance	Wendover Parish Council	40.00
08/06/2023	249070992	HR advice insurance	Wendover Parish Council	11.00
08/06/2023	249070992	H&S, HR support	Wendover Parish Council	747.90
08/06/2023	706542643	Copier costs	Wendover Parish Council	23.40
08/06/2023	159 5039 87	3 sacks shredding (delay invc)	Wendover Parish Council	4.80
08/06/2023	448 5888 86	Stihl FS411 Strimmer	Wendover Parish Council	137.50
13/06/2023	221079048	Cups for tea/coffee	Wendover Parish Council	1.81
13/06/2023	355255494	napkins	Wendover Parish Council	2.09
15/06/2023	684966762	Electricity Manor Waste	Wendover Parish Council	3.01
15/06/2023	684966762	Clock Tower Electricity	Wendover Parish Council	11.26
17/06/2023	245719348	Broadband and phone	Wendover Parish Council	23.41
19/06/2023	818290029	Streetlight electricity	Wendover Parish Council	211.92
21/06/2023	682529900	Tree inspection and report	Wendover Parish Council	336.00
21/06/2023	196299993	Spares and supplies	Wendover Parish Council	11.45
21/06/2023	984 1348 94	Streetlight repairs	Wendover Parish Council	164.50
21/06/2023	564553916	first aid - coronation event	Wendover Parish Council	21.12
22/06/2023	684966762	Site Safe Electricity	Wendover Parish Council	7.83

Balance Carried Forward Page 2

5,472.05



Previewed Draft - Do Not Submit to HMRC

Date 31/07/2023	Wendover Parish Council Current Year	Page 3
Time 16:41	End Date of Assessment Month 3	

Date of Invoice	Suppliers VAT Reg No	Description of Supply	To whom addressed	VAT Paid
22/06/2023	639237322	Office subscriptions	Wendover Parish Council	12.60
23/06/2023	621958429	Amazon - The lamp Post	Wendover Parish Council	86.67
26/06/2023	232457280	catering for RAF Parade	Wendover Parish Council	1.93
27/06/2023	779019395	Acrobat pro	Wendover Parish Council	3.33
28/06/2023	813053468	Office Supplies	Wendover Parish Council	0.84
Total VAT Detail from Cashbook				5,577.42

I
(Full name in BLOCK LETTERS)

am claiming a refund of five thousand, five hundred and seventy seven pounds and 42 pence £ 5,577.42
(Pounds in words pence in figures)

which is the VAT charged on goods and services bought for non-business activities. *The tax claimed includes VAT incurred for exempt business activities which can be reclaimed under paragraph 5.5 of Notice 749 (April 2002).

The body named above makes no taxable supplies and is not registered for VAT, if requested I will produce tax invoices to support this claim.

Signature Date
(Designated responsible officer)

*Delete as appropriate

Data Protection Act 1998

HM Revenue & Customs collects information in order to administer the taxes for which it is responsible (such as VAT, insurance premium tax, excise duties, air passenger duty, landfill tax), and for detecting and preventing crime.

Where the law permits we may also get information about you from third parties, or give information to them, for example in order to check its accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.



Date: 05/05/2023
Time: 14:40

Wendover Parish Council Current Year
Bank Reconciliation Statement as at 30/04/2023
for Cashbook 1 - Current Bank Account

Page 1
User: CLFRK

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Lloyds Bus. Extra - 01471913	30/04/2023	53	97,550.24
			97,550.24 ✓
Unpresented Cheques (Minus)			Amount
30/04/2023 BACS Bucks C C Pension Fund			010.92
30/04/2023 BACS Her Majesty's Revenue & Custom			3,322.88
30/04/2023 BACS Salaries			8,529.92
			12,671.82
			54,878.42
Receipts not Banked/Cleared (Plus)			
		0.00	
			0.00
			54,878.42
			Balance per Cash Book is :- 54,879.42
			Difference is :- 0.00

* →

* Scheduled to come out on SOAPP but delayed due to bank hols, came out on 2/5/23 and will clear @ next bank rec.

Handwritten signature: 5th MAY 2023

Handwritten signature: 16/5/2023



Date: 14/08/2023
Time: 12:43

Wendover Parish Council Current Year
Bank Reconciliation Statement as at 31/05/2023
for Cashbook 1 - Current Bank Account

Page 1
User: CLERK

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Lloyds Bus. Cxtra - 01471913	31/05/2023	58	28,879.31
			<u>28,879.31</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			26,879.31
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			28,879.31
		Balance per Cash Book is :-	28,879.31
		Difference is :-	0.00

Handwritten signature
14/8/23

Handwritten signature
4/7/23



Date: 07/07/2023

Wendover Parish Council Current Year

Page 1

Time: 16:09

Bank Reconciliation Statement as at 30/06/2023
for Cashbook 1 - Current Bank Account

User: CLERK

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Lloyds Bus. Extra - 01471913	30/06/2023	62	34,111.93
			<u>34,111.93</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			34,111.93
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			34,111.93
		Balance per Cash Book is :-	34,111.93
		Difference is :-	0.00

Signatory 1:

Name A Smith Signed [Signature] Date 7/7/23

Signatory 2:

Name Cave G... Signed [Signature] Date 3/7/23



Date: 06/05/2023
Time: 15:07

Wendover Parish Council Current Year
Bank Reconciliation Statement as at 30/04/2023
for Cashbook 9 - Flagstone

Page 1
User: CLERK

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Flagstone WEND001C	30/04/2023	14	351,216.36 ✓
			<hr/> 351,216.36
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			351,216.36
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			351,216.36
		Balance per Cash Book is :-	351,216.36
		Difference is :-	0.00

Hand 5/5/23

C. Curran 17/5/2023



Date 14/08/2023

Wendover Parish Council Current Year

Page 1

Time 12:57

Bank Reconciliation Statement as at 31/05/2023
for Cashbook 9 - Flagstone

User: C_ERK

<u>Bank Statement Account Name (a)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Flagstone WEND001C	31/05/2023	15	351,329.24
			<hr/> 351,329.24
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			351,329.24
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			351,329.24
		Balance per Cash Book is :-	351,329.24
		Difference is :-	0.00

Asmf 14/6

C. Erskine
4/7/23



Date: 10/07/2023

Wendover Parish Council Current Year

Page 1

Time: 09:57

Bank Reconciliation Statement as at 30/06/2023
for Cashbook 9 - Flagstone

User: CLERK

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Flagstone WFNDC010	30/06/2023	18	311,107.25
			<u>311,107.25</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			311,107.25
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			311,107.25
		Balance per Cash Book is :-	311,107.25
		Difference is :-	0.00

Signatory 1:

Name A Smith Signed [Signature] Date 10/7/23

Signatory 2:

Name CIVE [Signature] Signed [Signature] Date 13/7/23



ITEM 7f

Update on project costs

EMR - Hampden Pond Works				Opening Balance	-	EMR
Date	Ref	Source	Transaction	Exp	Inc	
338	19/05/2023	246	Journal	Open new EMR		£7,800.00
				Account Totals	£0.00	£7,800.00
				Spent from Reserves		£7,800.00
				Remaining		£7,800.00

EMR - RAF Freedom Parade				Opening Balance	-	EMR
Date	Ref	Source	Transaction	Exp	Inc	
339	19/05/2023	246	Journal	Open new EMR		£8,000.00
	13/06/2023	CARD	Cashbook	Cups/napkins/plates for reception	-£36.31	
	26/06/2023	CARD	Cashbook	Food for reception	-£518.02	
	06/07/2023	BACS	Cashbook	Road Closure Consultancy	£2,900.00	
	06/07/2023	BACS	Cashbook	Web and design work	-£62.50	
	21/07/2023	BACS	Cashbook	Reception venue hire	-£150.00	
				Account Totals	£3,666.83	£8,000.00
				Spent from Reserves		£4,333.17
				Remaining		£4,333.17



EMR - Clock Tower fountain/wall				Opening Balance	25,000.00	EMR
Date	Ref	Source	Transaction	Exp	Inc	
346	07/06/2022	231	Journal	Reduce CT Wall EMR to fund GR	£15,000.00	
346	07/07/2022	BACS	Cashbook	CT Wall works/meetings to June	-£910.00	
346	05/12/2022	CARD	Cashbook	Listed buildings visit and report	-£286.00	
346	01/04/2023	241	Journal	Increase EMR because of cost of works		£6,196.00
				Account Totals	£16,196.00	£6,196.00
				Spent from Reserves		-£10,000.00
				Remaining		£15,000.00

EMR - Site safe cladding				Opening Balance	6,500.00	EMR
Date	Ref	Source	Transaction	Exp	Inc	
347	06/072023	BACS	Cashbook	Container delivery	-£229.60	
	06/072023	BACS	Cashbook	Site Safe Insulation	£4,488.00	
				Account Totals	£4,717.60	£0.00
				Spent from Reserves		-£4,717.60
				Remaining		£1,782.40

EMR - Skate Park				Opening Balance	15,000.00	EMR
Date	Ref	Source	Transaction	Exp	Inc	
357						
				Account Totals	£0.00	£0.00
				Spent from Reserves		£0.00
				Remaining		£15,000.00



EMR - Library Extension				Opening Balance	8,000.00	EMR
Date	Ref	Source	Transaction	Exp	Inc	
358						
			Account Totals	£0.00		£0.00
			Spent from Reserves			£0.00
			Remaining			£8,000.00

EMR - Transport WG				Opening Balance	10,000.00	EMR
Date	Ref	Source	Transaction	Exp	Inc	
359	06/07/2023	BACS	Cashbook	Marley Design - near miss reporting on web	-£75.00	
	28/07/2023	CARD	Cashbook	Cell Pack Solutions - battery for speed sign	-£357.50	
			Account Totals	-£432.50		£0.00
			Spent from Reserves			-£432.50
			Remaining			£9,567.50

EMR - Cesspit Replacement				Opening Balance	10,000.00	EMR
Date	Ref	Source	Transaction	Exp	Inc	
362	20/04/2023	BACS	Cashbook	Deposit for Cesspit Works	£3,000.00	
	03/05/2023	BACS	Cashbook	Balance for cesspit works	£3,000.00	
			Account Totals	£6,000.00		£0.00
			Spent from Reserves			-£6,000.00
			Remaining			£4,000.00



EMR - Christmas Lights				Opening Balance	5,000.00	EMR
	Date	Ref	Source	Transaction	Exp	Inc
363	12/08/2022	CARD	Cashbook	Transformer Xmas Lights	-£29.99	
363	21/09/2022	CARD	Cashbook	B22 Sockets - xmas lights	-£58.34	
363	22/09/2022	BACS	Cashbook	Christmas lights - parts	£2,410.00	
363	01/04/2023	241	Journal	Additional funds		£7,498.33
Account Totals					£2,498.33	£7,498.33
Spent from Reserves						£5,000.00
Remaining						£10,000.00

EMR - Climate Action				Opening Balance	5,000.00	EMR
	Date	Ref	Source	Transaction	Exp	Inc
364						
Account Totals					£0.00	£0.00
Spent from Reserves						£0.00
Remaining						£5,000.00



Portfolio Summary (GBP)

Name: **Wendover Parish Council**
Date: **31 Jul 2023**

MY FUNDS

Total funds invested	£165,222.95
Deposit accounts	£165,222.95
Accrued interest	£4,547.59
Holding account	£86,809.59
Available to invest	£881.13
Pending deposit transfers	£85,000.00
Management fee reserve	£928.46

Total portfolio value **£256,580.13**

Available to invest **£881.13**

PORTFOLIO PERFORMANCE

Gross interest rate	2.92%
Management fee	0.17%

Net interest rate **2.75%**

Eligible for FSCS Protection 65.56%

Next deposit maturity

Holding account

	Rate	Available to invest	Holding account balance	Fitch Solutions FICS
HSBC Bank plc	0.00%	£881.13	£86,809.59	a-

Pending transfers

Transfer type	From	To	Amount	Instruction date
Deposit	HSBC Bank plc Holding Account	Santander International Instant, 3.45%	£85,000.00	28 Jul 2023



Flagstone Account Statement:
 Wendover Parish Council
 GBP
 WEND001C
 01-Jul-2023 - 31-Jul-2023

Client:
Reference:
Date:

Date	Description	Holding Account		Deposit Accounts		Total Balance
		In	Out	In	Out	
01-Jul-2023	Balance B/F	-	-	-	-	310,044.10
01-Jul-2023	Flagstone Management Fee	-	44.12	-	-	310,044.10
03-Jul-2023	OakNorth Bank PLC Withdrawal	9.81	-	-	9.81	310,034.29
16-Jul-2023	Santander International Interest	-	-	517.56	-	310,551.85
17-Jul-2023	Santander International Withdrawal	60,328.90	-	-	60,328.90	250,222.95
18-Jul-2023	Hub Account Withdrawal	-	60,328.00	-	-	250,222.95
19-Jul-2023	Sainsburys Bank plc Interest	-	-	779.85	-	251,002.80
19-Jul-2023	Sainsburys Bank plc Withdrawal	85,779.85	-	-	85,779.85	165,222.95
Total for the Period		146,118.56	60,372.12	1,297.41	146,118.56	165,222.95

* "Holding account" --- Please note also be referred to in the list above as 'hub account' for historical transactions



ITEM 8a – EQUIPMENT REPLACEMENT POLICY

BROUGHT BY

Amenities

SUMMARY

To note the current situation with equipment replacement and consider a replacement policy.

PARISH COUNCIL BACKGROUND

n/a

DETAILS

We have had two significant equipment failures at just the wrong time of year that has prompted a review of this issue. The main strimmer completely broke and failed and our grass cutting deck flails (we have flails rather than blades as they are normally more robust) needed replacing. Both bits of equipment were about 5 years old and the issues would not be considered exceptional for their age and amount of use. The failure of both has led to unexpected expenditure and delay in being able to complete our grass cut schedule. Fortunately, in this instance replacement equipment was in stock and we were able to accommodate in the budgets.

Most organisations have an accounting system that runs depreciation which means a bit of kit can be charged into the accounts over the expected lifetime of that equipment. This effectively spreads the cost in the accounts over multiple years rather than our cash accounting system which charges all of the cost in the year you bought it. So, for example, if you buy a strimmer for £1000 and expect it to last 5 years you would see a depreciation charge of £200 for each of those years in the accounts. In our accounts you see the full £1000 in the first year. Depreciation makes it easy to have a replacement policy as you spread the costs.

Currently, we replace on expiration and with some equipment that does not pose any logistical issues for the Council. However, there are key pieces of equipment that if they do fail will cause significant issues for the Council in the completion of our devolved service contracts. Some equipment, such as the mower, also has a lead time between order and delivery – currently estimated at 6-8 months.

At this time any equipment failure that could not be replaced would need the Council to hire in replacements during the interim period. Currently for a like for like mower this would be between £2k-£3k a month.

The ride on mower is currently relatively low mileage and has been regularly serviced but it is still the main workhorse of our grounds work and is the current concern if it fails. All of the equipment is well maintained with some used so infrequently that it can last safely for a good number of years longer.

It is proposed that we set a replacement policy that means each item of equipment is replaced after an agreed number of years or an agreed amount of money has been spent on maintenance. All disposed items should be used as trade in for the new items or sold unless they are broken beyond repair.

Industry standard for this equipment is 5 years.



There are financial considerations of a blanket policy of 5 years - Our current mower cost (with financing) was around £25,000 5 years ago. The latest estimate is that a like for like replacement will be £37,500 plus any financing costs. Over a five year period this will mean it effectively costs £7500 a year. This cost is within range of a long term lease hire agreement but does not take into account the trade in costs.

Therefore, we propose two categories of replacement terms – 5 year replacements, 7 year replacements for significant capital items and a casual replacement process based on inspection and maintenance required for other items. Currently anything with a 7 year replacement cycle would most likely need to be ordered for replacement in Year 6 to ensure delivery on time, with the current situation being that we would need to place an order in April 2024.

Since moving over to battery operated equipment, it is also important to note that the batteries being used have a certain number of charge cycles. When they reach the limit then they are beyond their usable life and we will need to replace batteries if that happens. We currently show them as being on a 5 year cycle.

Maintenance Costs

This policy should be cost neutral with higher equipment costs being covered by trade in and reduction of maintenance costs. Using the previous financial year actual costs the financial situation is as follows

The proposed policy is shown in Appendix A

FINANCIAL CONSIDERATIONS

- This should be a cost neutral policy as what is spent on purchasing new equipment should be saved in the repair and maintenance budget but it would have to be monitored.

LEGAL AND OTHER IMPLICATIONS

- n/a

PROPOSAL

To resolve to:
Adopt the equipment repair policy as set out in Appendix A



Appendix A – Proposed Equipment Replacement Policy

Policy Statement

Wendover Parish Council recognises the importance of ensuring the equipment used by the estates team is well maintained and fit for purpose. This policy is designed to ensure that the equipment is safe and ready to use.

This policy sets out the equipment replacement policy for the Estates and Grounds Team and does not cover office equipment or any vehicles

Details

1. All equipment should be serviced at the required intervals as set out in their manuals, at least annually.
2. Each piece of equipment shall be assigned a replacement plan (set out in point 3). The decision on which plan each item is under will be based on:
 - a. Value of item.
 - b. Number of hours use.
 - c. Is it used in vital H&S works around the Parish.
 - d. How essential it is to delivering our devolved services.
3. which shall be one of the following:
 - a. 7 Years – replace every 7 years
 - b. 5 Years – replace every 5 years
 - c. On Inspection – inspect on each use and make a judgement as to the remaining lifetime based on performance.
4. In addition to the replacement schedule all equipment will be subject to an economic repair test. Should the actual cost or projected cost of repairs and maintenance within a 12 month period come to more than 66% of the value of a replacement then the Council should replace the item immediately.
5. Whenever an item is replaced then the old item should ideally be used as trade in towards the new purchase. Where that is not an option the Parish Council should seek to sell the equipment through a dealer. If neither is possible then the equipment should be disposed of and not kept on site. Wendover Parish Council should not seek to do private sales through local media/social media or websites such as ebay.
6. The asset register shall hold details of the replacement plans and when equipment is purchased it will be added to the asset list along with its designated replacement plan. The Amenities Committee shall review the list along with replacement dates every 12 months.
7. This policy will be reviewed every 2 years, or if there are significant changes to our grounds work/devolved services.



Current equipment list and replacement costs

Equipment	Replacement Policy	Purchase Date	Renewal Date	Cost	Less trade in	Replacement Cost
John Deere Commercial Mower 1580	7 years	Apr-18	Apr-25	36,000	10,000	26,000
Cutting deck with flail for JD1580	On inspection	Apr-18	N/a	4,500	750	3,750
Trailer	On inspection	Apr-19	N/a	3,000		3,000
Estasia AV51 Rough Ground Mower	On inspection	2003	N/a	3,000		3,000
Cut off saw Stihl TS 410 12"	On inspection	Nov-08	N/a	500		500
PPSTIHL KM131R Engine kombi 1.4kw	5 years	Apr-19	Apr-24	500		500
Bowser Endurmaxx 400L	On inspection	May-19	N/a	2,500		2,500
Dinghy Boat - Hampden Pond	On inspection	Mar-10	N/a	600		600
Stihl HS45 Hand Held Hedge Cutter	5 years	Apr-19	Apr-24	500		500
Stihl FS560 Strimmer and Brush Cutter	7 years	Apr-19	Apr-24	500		500
John Deere JS63V Walk Behind Mower	5 Years	Jul-20	Jul-25	1,000		1,000
Honda GX Pressure Washer	On inspection	Feb-22	N/a	850		850
Stihl MSA 220 14" Battery Chain Saw	5 Years	Nov-22	Nov-27	350		350
Stihl AP500S Battery* and AL301 quick charger	5 Years	Nov-22	Nov-27	420		420
Stihl BR 600 Blower	5 Years	Nov-22	Nov-27	300		300
Bema Sweeper Grobylight plate brush carrier	On Inspection	Nov-22	N/a	4,500	750	3,750
Maxxis TA23/10.5x12 + Wanda TA18/850x10 SPARE TYRE	On inspection	Nov-22	N/a	350		350
Stihl Strimmer FS411 C-EM	5 years	May-23	May-28	825		825

48,695



REPLACEMENT COSTS SPLIT BY FINANCIAL YEAR	
Replacement Cost 2023/24	
Replacement Cost 2024/25	1,500
Replacement Cost 2025/26	27,000
Replacement Cost 2026/27	
Replacement Cost 2027/28	1,070
Replacement Cost 2028/29	825
TOTAL	30,395

**ITEM 8b – DEVOLVED SERVICES FINANCIAL POSITION****BROUGHT BY**

Ground Staff/Office

SUMMARY

To note the current devolved services contract, to further note that Bucks Council are reviewing the contract and consider the financial implications of the devolved services contract.

PARISH COUNCIL BACKGROUND

n/a

DETAILS

We have been informed that Buckinghamshire Council are reviewing the current devolved services contracts and we need to start looking at scenarios and the financial impact on the Council. This will allow the Council to make a decision on the new contracts.

The cost of running devolved services

The accounts do not easily represent the cost of running devolved services. Looking at key nominal lines in the account between the first year of devolved services and the previous years it looks as follows:

Devolved Services Comparison with Pre-Devolved Costs			
		Actual 2017-18	Actual 2018-19
100 Amenities Income			
1035	BCC Devolved Footpaths Income	-	17,613
	Amenities Income :- Income	-	17,613
140 Recreation Expenditure			
4417	Tree Works	4,480	4,450
4425	Capital Expenditure (asset pur	-	6,169
4430	Mower Maintenance	-	1,589
4455	Premises - SiteSafe Electrics	138	70
4465	Premises - SiteSafe Water, etc	44	115
4475	Misc - Fuel	553	1,712
4480	Misc - Materials & Tools	884	1,439
4481	Machinery/Tool Service Repair	1,565	2,707
	Recreation Expenditure	3,184	13,801
220 Finance & General Expenditure			
4707	H&S	-	-
	Finance and General Expenditure	-	-
320 Staffing			
4800	Staffing - Amenities - Wages	39,433	50,908
4801	Staffing - Amenities - NIC	2,757	3,640
4802	Staffing - Amenities-Pension	6,507	6,998
	Staffing Total	48,697	61,546
	TOTAL EXPENDITURE	51,881	75,347
	INCREASE IN EXPENDITURE	23,466	
	DEVOLVED SERVICES INCOME	17,613	
	NET SUBSIDY	5,853	



It looks like in the first year the Parish Council contributed £5.8k to the cost of running devolved services.

If you analyse a more recent set of accounts and try and apportion the direct cost of running the devolved services the situation is as follows:

	Actual 2021-22	Actual 2022-23	Dev Svc Multiplier	Dev Svc Cost	Notes
100 Amenities Income					
1035 BCC Devolved Footpaths Income	17,100	17,613	1	17,613	The income for 2023/24 is now just above £19k
Amenities Income :- Income	17,100	17,613		17,613	
140 Recreation Expenditure					
4417 Tree Works	2,645	1,114		800	We use an external contractor to flail back the hedges we control - this will need to increase as we have discovered we control more hedges than originally thought.
4425 Capital Expenditure (asset pur	5,627	14,893	0.5	7,447	This assumes that half of the equipment we own and use is for devolved services. In reality our equipment probably gets used more on devolved services.
4430 Mower Maintenance	1,813	2,350	0.5	1,175	As above
4455 Premises - SiteSafe Electrics	170	576	0.5	288	A fair share of the utility bills as the site safe is used as a base for the dev svcs works
4465 Premises - SiteSafe Water, etc	48	271	0.5	136	As above
4475 Misc - Fuel	2,095	3,154	0.5	1,577	A fair share of fuel costs what we use for our open spaces v dev svcs
4480 Misc - Materials & Tools	1,301	1,628	0.3	488	Looking at the nominal code about a third specifically for dev svcs is the right share
4481 Machinery/Tool Service Repair	1,523	1,180	0.5	590	As above
Recreation Expenditure	12,577	24,052		11,700	
220 Finance & General Expenditure					
4707 H&S	60	233	0.5	117	H&S costs includes PPE used on Dev Svcs
Finance and General Expenditure	60	233		117	
320 Staffing					
4800 Staffing - Amenities - Wages	53,236	61,810	0.33	20,397	This is based on a third of the staff time being used on devolved services - as the work is annualised this is a judgement call based on the staff currently spending about 80% of their time in summer on Dev Svcs but in Winter it is vice versa
4801 Staffing - Amenities - NIC	5,252	6,270	0.33	2,069	As above
4802 Staffing - Amenities-Pension	7,969	9,076	0.33	2,995	As above
4810 Staffing - F&G - Wages	85,014	77,210	0.05	3,861	This is a small amount of time of the office staff portioned for specifically dealing with Dev Svcs issues
4811 Staffing - F&G - NIC	7,192	8,131	0.05	407	as above
4812 Staffing - F&G - Pension	5,229	3,853	0.05	193	as above
4861 Uniform	297	306	0.5	153	A fair split - boots and trousers
Staffing Total	164,189	166,656		30,074	
TOTAL INCOME	17,100	17,613		17,613	
TOTAL EXPENDITURE	176,826	190,941		41,891	
NET INCOME/EXPENDITURE				- 24,278	

These figures are based on a glance at the breakdown of costs for each budget line but involves reasonable judgement calls based on knowledge of the work. By any reasonable estimate it looks like we contribute £24k towards the running of the current devolved services contract.

Value of the services to the Parish

This has been discussed by Council in the past. The purely financial situation does not reflect the true value to the Parish. Having control over when and what work is undertaken in the area means we can better react to weather and other events to keep the Parish looking cared for. Last year we undertook more cuts than required to a lot of spaces. This keeps the area looking neater and reduces the wear and tear on our cutting equipment (cutting long grass has a big impact on the equipment – there is less wear on doing two cuts of short grass than one cut of long grass).

There is also a reputational issue from undertaking these tasks. If we were to release control of this work, frequency of cuts and quality of work then the office would almost certainly be fielding the complaints from the issues that arise with no ability to deal with them. Essentially, we would be asked “can’t you get your estates and grounds staff to just do it” on an almost daily basis.



What will we be asked to do as part of Devolved Services?

Despite asking Buckinghamshire Council we have been given no indication as to what the offer will be until after their review. We could be asked to do more or none at all – both with significant implications to finance and staffing. This paper is to update the finance committee on the financial implications and set out any recommendations to the approach to devolved services.

The Council Position

Given the importance of this work to the Parish we believe that the approach to any further Devolved Services contract be as follows:

- The cost of running devolved services should be calculated at least twice a year and reported to Amenities Committee and Finance Committee
- The cost of running the services should be a key negotiation point when agreeing any contract for devolved services, but Council can consider the broader value it brings to the Parish.
- Any changes to the devolved services agreement should be fully costed before being agreed by Council.

FINANCIAL CONSIDERATIONS

- Discussed in the policy

LEGAL AND OTHER IMPLICATIONS

- Any new Contract would need to be reviewed.

PROPOSAL

To resolve to:

- Agree the Council position set out above when dealing with the Devolved Services contract.
- Send this paper to Amenities to consider.