

**NOTICE OF MEETING:** **FINANCE, GOVERNANCE & LEGAL COMMITTEE**  
**TIME:** 7.30 p.m.  
**DATE:** **Monday 8<sup>th</sup> January 2024**  
**VENUE:** Recreation Ground Community Room  
 Mrs T J King, RFO to Histon & Impington Parish Council  
 3<sup>rd</sup> January 2024

**MEMERS:** 6 + Ex-officio

**QUORUM:** 3

*T.J. King*

	<b>Elected Members :</b> Cllrs Neil Davies, David Legge, James Leonard, Denis Payne <b>Ex-officio:</b> Yvonne Murray (Deputy Chair), Edd Stonham (Chair) Clerk: Theresa King (RFO) <b>2 vacancies</b>	
F23/057	<b>To Receive Apologies for Absence</b>	
F23/058	<b>To Receive Declarations of Interest</b> Councillors to declare any pecuniary or non-pecuniary interest on any items on the agenda	<b>To note</b>
F23/059	<b>Public Participation</b> To allow up to 15 minutes for any members of the public to address the meeting in relation to any matter on the agenda	
F23/060	<b>To approve minutes of meetings held:</b> ➤ 4 <sup>th</sup> December 2023 - attached	<b>For decision</b>
F23/061	<b>To Review Matters Arising</b> ➤ Agenda List after – <u>attached</u>	<b>To note</b>
F23/062	<b>To Receive, Review and Accept:</b> ➤ RFO Report – attached ➤ As part of implementation of transparency code, to receive and agree report of spend over £500 – attached	<b>To note</b>  <b>For decision</b>
F23/063	<b>Reserves Policy</b> ➤ To finalise policy and process for setting up of reserves – draft attached	<b>For decision</b>
F23/064	<ul style="list-style-type: none"> <li>➤ To undertake quarterly Review of Budgets – report attached</li> <li>➤ To review current reserves and funds in line with new process including Section 106 funds and Specified Reserves – report on reserves attached</li> <li>➤ To agree to create a new Reserve and transfer from General Reserves for following agreed spends which are awaiting invoicing:             <ul style="list-style-type: none"> <li>- Local Highways Initiative Scheme – additional funding for double yellow lines. Agreed 22-23 £4,000.00</li> <li>- Additional money for LHI 21-22 £5,800.00</li> </ul> </li> </ul>	<b>To note</b>  <b>For decision</b>  <b>For decision</b>

	<ul style="list-style-type: none"> <li>- Permanent Implementation of Traffic Regulation Order at The Green. Agreed 22-23 £2,000.00</li> <li>➤ <b>To agree to rename the Reserve LHI 23-24 to LHI 24-25 and transfer £20K to reserve from General Reserves as agreed by FC in November</b></li> </ul>	<b>For decision</b>
<b>F23/065</b>	<ul style="list-style-type: none"> <li>➤ <b>To set recommended Precept Request 2024-25 for Full Council meeting 15<sup>th</sup> January 2024</b>, including review of capital budgets and three-year plans. Request to be with SCDC by 31st January 2024.</li> <li>➤ <b>To review pause on spending and consider continuing to end of financial year, in order to enable council to focus on recruitment</b></li> </ul>	<b>For decision</b>  <b>For decision</b>
<b>F23/066</b>	<ul style="list-style-type: none"> <li>➤ <b>To approve health and safety work on trees on Parish Council owned land after tree survey and Tree Officer recommendations, up to a value of £25,000, delegated to RFO and Chair of Nature and Biodiversity Committee to accept best value quotes and commission work</b></li> </ul>	<b>For decision</b>
<b>F23/067</b>	<p><b>How to Communicate 8<sup>th</sup> January 2024 FG&amp;L meeting on website, and to request items for Next Agenda(s)</b> <b>Website:</b></p> <p><b>Items for next agenda:</b> To finalise updated Capital Bid process; Financial Risk Management Plan; To agree a Website Action Plan; To further review scope and objectives of committee and agree Terms of Reference; To receive update on central database to record projects and project leaders and agree next steps; To review grant and donations policy with recommendation for Full Council</p>	
<b>F23/068</b>	<b>Date of next meeting(s): 15<sup>th</sup> April 2024</b>	

**Minutes of Histon & Impington Parish Council Finance, Governance & Legal Committee  
Monday 4<sup>th</sup> December 2023 at 7.30pm at the Community Room at the Recreation Ground**

**Finance, Governance & Legal Committee Minutes**

**Membership: 6 + 2**

**Quorum: 3**

**Appendices: 5**

<b>Agenda No:</b>	Present: <b>Cllrs</b> Neil Davies, David Legge, James Leonard, Denis Payne, Ex-officio: <b>Cllrs</b> Edd Stonham (Chair of Committee), Yvonne Murray (Vice Chair of Committee). Clerk for the meeting: Theresa King (RFO)  <b>2 vacancies</b>	
<b>F23/045</b> <b>045.1</b>	<b>To Receive Apologies for Absence</b>  None	
<b>F23/046</b> <b>046.1</b>	<b>MEMBERS DECLARATIONS OF INTEREST</b> (for items on the agenda)  Cllr Davies declared a pecuniary interest in 054.1 Friends of Histon & Impington Community – Charity Manager Cllr Payne declared a pecuniary interest in 054.1 Friend of Histon & Impington Community – spouse paid employee of HI Friends Cllrs Stonham declared non-pecuniary interest in item 054.1. Friend of Histon & Impington Community - Trustee.	
<b>F23/047</b> <b>047.1</b>	<b>PUBLIC PARTICIPATION</b>  Two members of the public present.	
<b>F23/048</b> <b>048.1</b> <b>048.2</b>	<b>APPROVE MINUTES OF MEETING HELD 31<sup>st</sup> July 2023 (Appx 1) and 25<sup>th</sup> September 2023 (Appx 2)</b>  <b>Minutes of the meeting of 31<sup>st</sup> July 2023;</b> Proposed Cllr Davies, seconded Cllr Murray, all in favour to accept, 1 abstention. <b>Minutes of the meeting of 25<sup>th</sup> September 2023;</b> Proposed Cllr Davies, seconded Cllr Murray, all in favour to accept, 3 abstentions.	
<b>F23/049</b> <b>049.1</b>	<b>MATTERS ARISING</b>  Agenda List after meeting 250923 circulated ( <b>Appx 3</b> ). Report noted, items discussed as follows: <u>Item F22/009.2 Purchase Card Reader:</u> Cllr Payne asked for a date in the future to be entered rather than being left blank.	<b>RFO</b>
<b>F23/050</b> <b>050.1</b>	<b>To receive, Review and Accept</b>  <b>RFO's Report (Appx 4)</b>  Report noted. Cllr Davies suggested a review of investments should include moving more monies into long term deposit accounts to increase income from interest, possibly with quarterly top ups to spread the amount saved. He also queried if there were any external body that could offer advice on investment. Investment review to be undertaken after precept setting (post January 2024) so projects in three year plans can be considered.	
<b>F23/051</b> <b>051.1</b>	<b>Transparency code: To agree that the Committee acknowledges that, since Council turnover exceeds £200K, the requirements of the Local Government Transparency Code 2015 apply.</b> The first publication to meet the annual requirements will be in April 2024. Publication to meet the quarterly requirements will be January 2024, if judged feasible and appropriate, but will be April 2024 at the latest. Cllr Payne outlined reporting requirements; spend over £500 quarterly, Land ownership annually. Proposed Cllr Payne, seconded Cllr Legge, <b>all in favour</b> and agreed.	
<b>F23/052</b> <b>052.1</b>	<b>To create a policy and process for setting up of reserves (Appendix 5)</b> Draft policy circulated. Cllr Payne highlighted current reserves where the reason for their	

<p>052.2</p>	<p>creation was not known had driven this suggested policy in order to provide a process for review. Cllr Davies suggested policy should include a minimum initial amount for creation of the reserve. Cllr Payne suggested there would be no top up limits because it could be for a large project. Following acceptance of process, current reserves could be reviewed and money returned to general reserves where needed. Cllr Leonard asked if each reserve was owned by a committee, RFO explained that most specified reserves were but that Section 106 reserves were available across committees to be used for suitable projects. Cllr Payne outlined that the new process will allow projects to be considered to see if it qualifies for a reserve. RFO provided extract from "Borrowing, Precept Increases Policy" which stated use of reserves, Cllr Payne to review both policies and combine them as required to provide suitable policy. Once accepted by the committee, the policy will need to be presented to Full Council.</p> <p><b>To review current reserves and funds in line with new process</b> Cllr Payne queried reserve 3240 Land Fund: wayleave might be the only legal agreement that would constrain the spending of the money. He also queried the 3010 Community Facilities, 3030 Community Space Reserve Fund, and 3040 Public Open Space Reserve Fund, suggesting funds could be returned to general reserves. Cllr Davies queried whether the Community Facilities reserve could contribute towards the Recreation Development Plan, Cllr Stonham thought that leaving as Community Facilities gave more flexibility for the use of the fund. Cllr Leonard asked if loans would be possible for large projects such as the Rec Development, and Cllr Payne confirmed public loans were available. Cllr Leonard also highlighted the need for recording of asset depreciation and replacement costs to provide information for future reserves. Reserves to be reviewed after precept setting. RFO to provide as much information on creation of reserves as is known.</p>	<p>DP/ Next agenda</p> <p>RFO Next Agenda</p>
<p>F23/053</p> <p>053.1</p> <p>053.2</p>	<p><b>To agree to engage agency workers for three months from January 2024 in order to enable a smooth handover between groundstaff and provide support whilst positions are filled</b> Committee felt a limit was needed for this item, and wondered if established contractors could be asked to undertake roles. RFO outlined that agency workers would allow for better handover to staff while positions are being confirmed and advertised. Modified motion proposed: <b>To agree, in principle, to engage agency workers for three months from January 2024 in order to enable a smooth handover between groundstaff and provide support whilst positions are filled, up to a limit of £10,000. Proposed Cllr Legge, seconded Cllr Payne, all in favour of modification to motion.</b></p> <p><b>Amended motion proposed Cllr Legge, seconded Cllr Payne, all in favour to agree.</b></p> <p><b>To approve spend to engage a surveyor to undertake a survey of 12 New Road, delegated to Office staff to engage surveyor, up to a budget of £1,000 plus VAT</b> Cllr Legge suggested limit be increased to £1,500 to reflect rises in costs since last survey undertaken. Proposed Cllr Payne, seconded Cllr Legge, all in favour to agree, with budget raised to £1,500.</p>	
<p>F23/054</p> <p>054.1</p>	<p><b>Budget setting</b> <b>To review and agree Finance, Governance &amp; Legal budget</b> RFO outlined increases in request for funding from Connections Bus Project for youth work and breakdown across areas. Also receipt of request for additional funding for Highlights magazine.</p> <p>Standing Orders suspended.</p> <p>Member of public asked how youth work is evaluated, how are benefits defined. Cllr Payne said that it was considered against employing a youth worker in house, which had been previously attempted. Cllr Davies noted that even if we moved away from the Connections Bus Project we would still have to buy in a service. Cllr Payne said he had researched youth work with County Councillors, and they said there is no competing service in the county, no-one to replace that function currently. Cllr Davies asked if Romsey Mill had been considered. RFO said regular reports were received from the Connections Bus Project and these were circulated to Council.</p> <p>Standing Orders reinstated.</p>	

054.2	<p>The committee felt that the Youth budget line should fall under the Wellbeing, Recreation and Leisure (WRL) committee. The Highlights magazine request would be review in January at Full Council.</p> <p>Cllrs Payne, Davies and Stonham left the meeting. Cllr Murray took the Chair for this item. Cllr Legge noted that as funding requests were due to be considered at Full Council meeting that the budget could not be agreed, only noted. Item Deferred.</p> <p><b>To review First Draft of Committee Budgets and Requests to Date for Precept, including Capital Spend projects</b></p> <p>Spreadsheet presented to committee showing summary of all budget proposals including three year plans, and possible impact on spending and precept increases. RFO noted the inclusion of reserves for each committee for the first time this year, to allow the three year planning process to include these. RFO also noted three year planning process new to this council.</p> <p>Standing Orders suspended.</p> <p>Chair of WRL committee, Cllr Hobbs, invited to attend meeting. Cllr Hobbs commented that consideration of reserve increases and spend had been made for the replacement of play equipment, which was beginning to come to suggested end of life.</p> <p>Cllr Davies left the meeting, Standing orders reinstated.</p> <p>Cllr Stonham outlined additional spreadsheet looking at three year plan spends and top up of reserves, and additional Wishlist from some committees, noting the largest budget being that of the WRL Committee. Cllr Stonham agreed to undertake a “critical friend” review with each Committee chair to understand project proposals for three year plans, especially coming year, in order to create a list of projects which will better inform the need for capital funding. Cllr Stonham said he would also ensure all the projects are included for each committee, the closing date for the review being 22<sup>nd</sup> December. First draft noted, no decision made. Cllr Murray outlined that the undertaking of projects needed to consider the staff workload involved.</p>	<p><b>Full Council</b></p> <p><b>Next Agenda</b></p>
<p>F23/055</p> <p>055.1</p> <p>055.2</p>	<p><b>How to Communicate 4<sup>th</sup> December 2023 FG&amp;L meeting on website</b></p> <p>Cllr Stonham and Cllr Murray to outline the Critical Friend process and highlight how Council is undertaking a different way of doing budgets, looking at three year plans.</p> <p><b>Items for next agenda:</b> Agree FGL budget; To finalise Reserves policy and review current reserves;  <b>Following items to be deferred noting January meeting to set precept:</b> To finalise updated Capital Bid process; Financial Risk Management Plan; To agree a Website Action Plan; To further review scope and objectives of committee and agree Terms of Reference; To receive update on central database to record projects and project leaders and agree next steps; To review grant and donations policy with recommendation for Full Council</p>	
F23/056	<p><b>Date of next meeting(s): 8<sup>th</sup> January 2024 (precept setting), 15<sup>th</sup> April 2024</b></p>	
	<p><b>Meeting Closed at 9.20 p.m.</b></p> <p><b>Appendix 1: Minutes of the meeting 31.07.23</b>  <b>Appendix 2: Minutes of the Meeting 25.09.23</b>  <b>Appendix 3: Agenda List after</b>  <b>Appendix 4: RFO report</b>  <b>Appendix 5: Draft reserves policy</b></p>	

### Agenda Items after 4.12.23

Minute Number	Agenda date	Subject	Action	Action By	By When	Status
35.1		Archiving	Consider for vestry and early HPC mins	Office staff	Mar-24	Confirm minutes in one location then send to County for storage.
F21/009.2		Wayleave granted to Cambridge Cable	Wayleave agreed in 2010 for 7 years, with compensation, not reviewed since. To be investigated by office staff	Office	Mar-24	
F22/008.1		Review SLA agreements	Review and align for HI Friends, Age UK and Connections Bus project	RFO/Clerk groups	Mar-24	SLA for other groups in line with new process
F22/009.2		Purchase Card Reader		Office Team	May-24	
F23/023.1		Terms of Refence for new committee	Modify and draft new version	ES, YM	Apr-24	
F23/024.1		Financial Risk assessment - update and approve		RFO	Apr-24	Draft version circulated. RFO to review and add in risk matrix.
F23/024.1		Closure of final charity		RFO/Clerk	Apr-24	Work underway to close
F23/025.3		Capital Bid process		YM, ES	Apr-24	
F23/026.1		Creation of a central database to record projects and project leaders		YM, ES	Apr-24	Testing planned but not undertaken therefore not presented to Full Council
F23/039.1		Website Action Plan			Apr-24	
F23/041.2		Review of grants and donations policy			Apr-24	

**HISTON & IMPINGTON PARISH COUNCIL**  
**RESPONSIBLE FINANCIAL OFFICER'S REPORT**

<b>REPORT TO:</b>	<b>Finance &amp; Assets Committee</b>	<b>4th January 2024</b>
<b>AUTHOR/S:</b>	<b>Theresa King, RFO</b>	

**062.1 RFOs Report**

➤ **Current interest rates and Bank balances** as at **04.01.24** supplied by RFO

<b>Bank Account</b>	<b>Balance</b>	<b>Rate</b>	<b>Notes</b>
Scottish Widows	4,263.67	1.05%	Interest added quarterly
Cambridge & Counties	466,872.45	4.5%	27.09.23 4.5% 09.08.23 to 26.09.23 4.3% Interest is added annually at end of April
Cambs Building Soc	269,621.28	1.5%	90-day notice. Interest is added annually at end of December
Unity Trust Bank	146,707.13		Current Account
Unity Trust Online Savings	100,090.41	2.5%	Online Savings. Interest added 31.12.23
<b>TOTAL</b>	<b>987,554.94</b>		

Interest statements should arrive shortly for the savings accounts.

**065.2 REVIEW OF PAUSE ON SPENDING**

At the end of September, we had spent £55,728.59 from General and Specified Reserves and Section 106 funds. At the end of December, we had spent £98,912.19 from the same funds. We have then agreed additional spend totalling £66,358.50. This gives a total spend of £165,270.69.

We had set a budget for 23-24 of a spend of £45,000 from Specified and Section 106 reserves, and £55,000 plus £15,00 contingency (total of £70,000) for capital spend. This gave a total budgeted spend of £115,000.

Of the agreed additional spend, I am suggesting we put £11,8700 into a reserve for the Highways work that has been completed but not yet invoiced. Of the remaining agreed spend, I consider £37,328 is highly likely to be spent, making a total of £49,128. This gives a spend for the year of £148,040.19. This gives an overspend of £34,327.81 from our agreed figure. This is before any of the health and safety tree work is agreed.

As the precept setting is looking at three year plans, I would suggest the pause is continued until the end of the 23-24 financial year to allow the prioritisation of recruitment and completion of outstanding agreed spend.

**PAYMENTS OVER £500 FOR 01.10.23 TO 31.12.23**

Date	Supplier	Code	Description	Net	VAT	Total
05/10/2023	GBS - Public Works Loans	Public Works Loans:·	PWLB Loan Pavilion 36 of 50 and Completion 34 of 50	1,142.71	0.00	1,142.71
05/10/2023	GBS - Public Works Loans	Public Works Loans: Pavilion	PWLB Loan Pavilion 36 of 50 and Completion 34 of 50	8,829.43	0.00	8,829.43
17/10/2023	Ashtons Legal	Legal Expenses	Legal Advice relating to DAC Beachcroft	1,200.00	240.00	1,440.00
26/10/2023	Avocet Cleaning Services Ltd	Office Costs/ Pavilion Maintenance	Cleaning of Pavilion and office September 23	903.67	180.73	1,084.40
26/10/2023	Brookfield Groundcare	Grasscutting	Grass cutting September 2023	1,298.00	259.60	1,557.60
26/10/2023	Daphne Fisher	General Reserves Spend	Tree Officer Consultancy - September 2023	1,134.00	0.00	1,134.00
17/10/2023	Mains2Power	General Reserves Spend	Capacity Analysis work as identified by Wilby Burnett at Histon and Impington Recreation ground	600.00	120.00	720.00
17/10/2023	MrGroundsman	Rec Pitch Maintenance	Scarifying of grass tennis courts and bowls green	900.00	180.00	1,080.00
26/10/2023	SCH Supplies Ltd	Machinery Replacement	Purchase of PSP70 sprayer	1,371.80	274.36	1,646.16
26/10/2023	Elite Ecology	General Reserves Spend	Topographic survey of Histon and Impington Recreation Ground	891.25	178.25	1,069.50
20/10/2023	Village Garden Landscapes	General Reserves Spend	Removal of grass grid at Village Green and making good	1,392.00	0.00	1,392.00
30/10/2023	British Gas LITE	Rec Utilities: Electricity	Recreation ground Electricity 13.09.23 to 13.10.23	533.57	106.71	640.28
30/11/2023	British Gas LITE	Rec Utilities: Electricity	Recreation Ground Electricity 13.10.23 to 13.11.23	687.42	137.48	824.90
24/11/2023	Adcock Refrigeration and Air Conditioning	Comm Facility- Indoor Meet Space	Heating and Air Conditioning for Parish Office and Meeting Room	4,947.00	989.40	5,936.40
24/11/2023	Avocet Cleaning Services Ltd	Office Costs/ Pavilion Maintenance	Office and Pavilion Cleaning	903.67	180.73	1084.4
21/11/2023	Binder Loams Ltd	Rec Pitch Maintenance	Tennis Loam and Wicket soil	763.20	152.64	915.84
21/11/2023	Binder Loams Ltd	Rec Pitch Maintenance	Tennis Loam and Wicket soil	221.72	0.00	221.72
24/11/2023	Brookfield Groundcare	Trees & Hedges Maintenance	Urgent removal of sycamore trees at Homefield Park and submission of SCDC notice	1,540.00	308.00	1,848.00
24/11/2023	Brookfield Groundcare	Grasscutting	Grass cutting October 2023	1,298.00	259.60	1,557.60
21/11/2023	Cambridge Courts (UK) LLP	Rec Sports Courts Maintenance	Hardcourt Cleaning October 2023	1,000.00	200.00	1,200.00
24/11/2023	Emerald Landscapes	Public Open Space	Turfing at School Hill	1,000.00	200.00	1,200.00
24/11/2023	Daphne Fisher	General Reserves Spend	Tree Officer Consultancy - October 23	1,302.00	0.00	1,302.00
21/11/2023	N&C Glass Ltd	Rec Pavilion Maintenance	Repairs to Community Room Doors and windows	1,016.91	203.38	1,220.29
24/11/2023	Fenland Leisure Products Ltd	Public Open Space	Repairs to Play areas at the Recreation Ground and the Green	23,935.00	4,787.00	28,722.00
05/12/2023	GBS - Public Works Loans	Public Works Loans:· Office	PWLB Loan Office Payment 36 of 50	1,173.14	0.00	1,173.14
15/12/2023	GBS - Public Works Loans	Public Works Loans:· Freehold	PWLB Loan Freehold Payment 37 of 50	2,719.69	0.00	2,719.69



21/12/2023	Avocet Cleaning Services Ltd	Office Costs/ Pavilion Maintenance	Pavilion and office cleaning November 23	1016.67	203.33	1220
21/12/2023	Brookfield Groundcare	Grasscutting	Grass Cutting Contract November 23	1,298.00	259.60	1,557.60
19/12/2023	Daphne Fisher	General Reserves Spend	Tree Officer Consultancy - November 23	1,932.00	0.00	1,932.00
21/12/2023	Wilby & Burnett LLP	General Reserves Spend	Professional services to develop a Masterplan for the Recreation Ground	4,500.00	900.00	5,400.00
30/12/2023	British Gas LITE	Rec Utilities: Electricity	Recreation Ground Electricity 13.11.23 to 13.12.23	900.65	180.13	1,080.78

**PROCUREMENT INFORMATION**

<b>Supplier</b>		<b>Item</b>	<b>Dates</b>	<b>Total Net Value of Contract</b>
	Brookfield Groundcare	Grasscutting Contract	From 01/04/23 to 31/03/27	£15,576.00
	Cambridge Courts	Replacement of hard court	To be undertaken Spring 2024	£26,266.01

# Reserves Policy

*Adopted: December 2023 (Finance, Legal & Admin Committee F23/063.1)*

*Reviewed: May 2024 (Full Council)*

*Review Date: September 2024*

The policies below are intended to set out the rules/guidelines about the creation, closure, and use of reserves in order to simplify the processes around them and reduce the number of reserves to the necessary minimum.

## Terms

For naming compatibility with the terms used in the accounts package, named/nominated or restricted reserves will be called *earmarked* reserves.

Similarly, the general reserve is called the general *fund*.

1. The creation and/or closure of a reserve must be requested of (and agreed by) Finance, Governance and Legal Committee, as should the allocation of funding for the reserve.
2. An earmarked reserve is created and maintained solely for the following reasons:
  - as a result of a legal obligation, such as those for Section 106 funds or where the monies can only be spent on specific items, and which, in the case of S106, have specific time limits;
  - for specific projects: where a definite project exists where building up a reserve over a period of time is pragmatic and sensible;
  - smoothing of spend: where it is recognised that spend will be needed, but there's no clarity on when or how much, and the reserve is built up to cover costs. This would include sinking funds for items such as machinery replacement, sports surface resurfacing and play equipment replacement.
3. Where a project ends or does not start and has an earmarked reserve, that reserve will be returned as soon as practicable to general reserves (aka the general fund).
4. Before spending from an earmarked reserve, or the general fund, the RFO will check whether S106 funds may be used to cover costs. If so, then expenditure will be made from the appropriate S106 reserve.
5. If a project has earmarked reserve(s), then no contribution can be made from other reserves (including the general fund) until all of the earmarked reserve has been spent.

## Histon & Impington Parish Council

### Receipts and Payments compared with Flexed Budget (01/04/2023 to 31/12/2023)

	<u>Budget Receipts</u>		<u>Act. Receipts</u>	<u>Budget Payments</u>		<u>Act. Payments</u>	<u>Variance</u>	
	Total for year	Year to Date		Total for Year	Year to Date		Year to Date	Year to Date
<b>Cost Centre 30 Other Reserves</b>								
3010 Community Facilities								
3020 Community Services								
3030 Community Space Reserve Fund								
3040 Public Open Space Reserve Fund								
<b>Cost Centre 32 Land, Assets and Infrastructure</b>								
3200 War Memorial								
3220 Burial Ground Improvements								
3240 Land Fund								
3260 LAI - LHI bid 21-22								
3261 LHI Bid 23-24								
<b>Cost Centre 34 Nature and Biodiversity Reserve</b>								
3400 Brook Improvements						1,579.19		-1,579.19
<b>Cost Centre 36 Wellbeing, Recreation and Leis</b>								
3600 Skatepark Provision								
3610 Machinery Replacement						5,506.80		-5,506.80
3620 Sports Courts								
3630 Play Equipment								
3640 Facility Improvement inc. Fence								
3650 Drainage								
<b>Cost Centre 38 S106 Reserves Histon</b>								
3800 Public Open Space						3.87		-3.87
3810 Comm facility Indoor Meet Space								
3820 Off Site OS Commuted								
3830 Public Art								
3840 Sports Facilities & Space								
3850 Children's Play Spaces								
3860 Allot & Comm Orchards								
3870 Green Infrastructure								

## Histon & Impington Parish Council

### Receipts and Payments compared with Flexed Budget (01/04/2023 to 31/12/2023)

	Budget Receipts		Act. Receipts	Budget Payments		Act. Payments	Variance	
	Total for year	Year to Date		Total for Year	Year to Date		Year to Date	
<b>Cost Centre 39 S106 Reserves Impington</b>								
3900 Public Open Space						54,187.01		-54,187.01
3910 Comm Facility- Indoor Meet Space						4,947.00		-4,947.00
3920 Off Site OS Commuted								
3930 Public Art								
3940 Sports Facilities & Space						1,094.42		-1,094.42
3950 Children's Play Spaces								
3960 Allot & Comm Orchards								
3970 Green Infrastructure								
<b>Cost Centre 40 Income</b>								
4000 Precept	411,743.61	411,743.61	411,743.60					-0.01
4010 Interest	9,000.00	6,750.00	10,523.43					3,773.43
<b>Cost Centre 42 Land, Assets &amp; Infrastructure In</b>								
4200 Allotment Rents: Gatehouse Road	500.00	500.00	324.00					-176.00
4210 Allotment Rents: Mill Lane	221.00	221.00	235.00					14.00
4220 Burial Ground Fees	4,000.00	3,000.01	4,565.00					1,564.99
4230 Village Green Income	600.00	600.00	600.00					
4240 Refuse Collection - School Hill	1,950.00	1,462.50	1,312.50					-150.00
<b>Cost Centre 44 Nature and Biodiversity Income</b>								
4400 Homefield Park								
<b>Cost Centre 46 Wellbeing, Recreation &amp; Leisure</b>								
4600 Club Receipts	21,000.00	10,000.00	16,940.87					6,940.87
4610 Ground Takings- Cricket	535.00	535.00	318.00					-217.00
4620 Ground Takings Football	1,500.00	1,000.00	1,226.50					226.50
4630 Ground Takings Tennis grass court	100.00	100.00						-100.00
4640 Ground Takings: General	200.00	149.99						-149.99
4650 Sports Courts Fees: Football	7,000.00	5,250.01	4,514.75					-735.26
4660 Sports Courts Fees: Netball	1,500.00	1,125.00	2,293.25					1,168.25
4670 Sports Courts Fees Tennis	1,500.00	1,125.00	2,086.29					961.29
4680 Sports Courts Fees: General	1,000.00	750.01	748.00					-2.01

## Histon & Impington Parish Council

### Receipts and Payments compared with Flexed Budget (01/04/2023 to 31/12/2023)

	Budget Receipts		Act. Receipts	Budget Payments		Act. Payments	Variance
	Total for year	Year to Date		Total for Year	Year to Date		Year to Date
4690 Pavilion Rental	7,500.00	5,625.00	5,617.08				-7.92
4700 12 New Road - Rent	1,432.00	1,074.01	953.84				-120.17
<b>Cost Centre 48 Other income</b>							
4800 Section 106							
4810 Donations							
4820 VAT refunds							
4830 Other Income	2,349.98	2,349.98	2,349.98				
<b>Cost Centre 50 -Finance, Governance &amp; Legal E</b>							
5000 Audit & Bank				1,950.00	1,462.50	1,717.40	-254.90
5010 Council Tax				11,998.45	11,998.45	11,459.54	538.91
5020 Chairman's Expenses				100.00	75.01	78.35	-3.34
5030 Computer Repairs & Maintenance				250.00	187.51		187.51
5040 Computer Consumables				500.00	374.99		374.99
5050 Elections - Histon							
5055 Elections - Impington							
5060 Insurance			140.15	10,800.00	8,100.00	10,800.77	-2,560.62
5070 Legal Expenses				2,000.00	1,499.99	4,116.00	-2,616.01
5080 Professional Fees				1,500.00	1,125.00	1,530.00	-405.00
5090 Newsletter				2,660.65	1,995.49	2,864.30	-868.81
5100 Office Costs				5,500.00	4,125.01	2,806.60	1,318.41
5110 Subscriptions				700.00	525.01	2,063.09	-1,538.08
5115 Business Software Subscriptions				3,400.00	2,550.01	3,313.75	-763.74
5120 Telephone & Broadband				1,135.00	851.26	945.30	-94.04
5130 Training				3,000.00	2,250.00	176.00	2,074.00
5140 Web Site				500.00	374.99	501.39	-126.40
5150 Public Works Loans:- Completion				2,306.04	2,306.04	2,306.04	
5160 Public Works Loans:- Freehold				5,439.38	5,439.38	5,439.38	
5170 Public Works Loans:- Office				2,375.85	2,375.85	2,365.85	10.00
5180 Public Works Loans: Pavilion				17,806.15	17,806.15	17,806.15	
5200 Salaries - Admin				66,506.42	49,879.82	47,903.54	1,976.28
5210 Pensions -Admin				15,590.00	11,692.49	11,886.54	-194.05

## Histon & Impington Parish Council

### Receipts and Payments compared with Flexed Budget (01/04/2023 to 31/12/2023)

	Budget Receipts		Act. Receipts	Budget Payments		Act. Payments	Variance
	Total for year	Year to Date		Total for Year	Year to Date		Year to Date
5220 Tax & NI - Admin				19,126.71	14,345.04	16,865.64	-2,520.60
5230 Salaries - Groundstaff				66,106.00	49,579.51	38,529.13	11,050.38
5240 Pensions - Groundstaff				14,001.94	10,501.45	12,366.89	-1,865.44
5250 Tax & NI - Groundstaff				13,124.78	9,843.59	13,258.45	-3,414.86
5260 Pension - AVC							
5300 Community Support:Village Warden				11,500.00	8,625.00	10,500.00	-1,875.00
5310 Community Support Older Persons				5,500.00	5,500.00	5,500.00	
5320 Community Support - Wellbeing				8,000.00	8,000.00	8,000.00	
5330 Community Support -Dementia Sup				4,000.00	4,000.00	4,000.00	
5340 Community Support -Feast							
5350 S 137 Community Support				1,000.00	750.01		750.01
<b>Cost Centre 55 Land, Assets &amp; Infrastructure E:</b>							
5500 Street Lights				1,800.00	1,350.00	996.26	353.74
5510 High St Car Park Maintenance				1,500.00	1,125.00		1,125.00
5520 Highways Improvements				2,000.00	1,499.99		1,499.99
5550 Allotments Expenses- Mill Lane				200.00	149.99		149.99
5560 Allotments Expenses - Gatehouse F				200.00	149.99	192.35	-42.36
5570 Burial Ground:Equipment & Expens				1,000.00	750.01	139.05	610.96
5580 Trade Waste				4,000.00	3,000.01	2,125.44	874.57
5590 Piaggio fuel & Maintenance				3,000.00	2,250.00	885.09	1,364.91
5600 Street Furniture Maintenance				2,000.00	1,499.99	871.62	628.37
5610 War Memorial Maintenance				500.00	374.99		374.99
5620 Village Green				1,000.00	750.01	1,284.61	-534.60
5640 Open Spaces Electricity				1,500.00	1,125.00	373.87	751.13
<b>Cost Centre 60 Nature and Biodiversity EXPENI</b>							
5630 Public Art							
5660 Planter Maintenance				250.00	187.51	48.16	139.35
6000 Trees & Hedges Maintenance				12,000.00	9,000.00	11,411.75	-2,411.75
6010 Trees - New Planting				1,500.00	1,125.00		1,125.00
6020 Grasscutting				20,000.00	14,999.99	10,917.30	4,082.69
6030 Open Spaces: Homefield Park				750.00	562.50	32.57	529.93

## Histon & Impington Parish Council

### Receipts and Payments compared with Flexed Budget (01/04/2023 to 31/12/2023)

	Budget Receipts		Act. Receipts	Budget Payments		Act. Payments	Variance	
	Total for year	Year to Date		Total for Year	Year to Date		Year to Date	
6040 Open Spaces: Pocket Parks				750.00	562.50			562.50
6050 Open Spaces: The Copse				750.00	562.50			562.50
6060 Open Spaces: The Coppice				750.00	562.50			562.50
6070 Open Spaces: Manor Field				749.00	561.74			561.74
6075 Open Spaces: Other				50.00	37.49			37.49
6080 Envirovolunteers, HILP & Sustainab				200.00	149.99	384.75		-234.76
6090 Biodiversity Improvements				2,000.00	1,499.99			1,499.99
6100 P12 Neighbourhood Plan projects				2,000.00	1,499.99	100.00		1,399.99
6900 Nature Recovery Project								
<b>Cost Centre 65 Planning EXPENDITURE</b>								
6500 Neighbourhood Plan				2,000.00	1,499.99			1,499.99
6510 Planning Expenses				50.00	37.49			37.49
6520 Community Land Trust								
<b>Cost Centre 70 Wellbeing, Recreation &amp; Leisure</b>								
5530 The Green Play Area Maintenance i				2,000.00	1,499.99	72.95		1,427.04
5540 South Road Play Area Maintenance				1,200.00	900.00	72.95		827.05
7000 Rec Contractor Work				500.00	374.99	525.00		-150.01
7010 Rec Machinery Maintenance				7,000.00	5,250.01	1,588.40		3,661.61
7020 Rec Ground Maintenance				7,000.00	5,250.01	1,999.49		3,250.52
7030 Rec Pitch Maintenance				7,000.00	5,250.01	4,554.02		695.99
7040 Rec Sports Courts Maintenance				1,200.00	900.00	1,289.40		-389.40
7050 Rec CCTV & Lights Maintenance				550.00	412.51	42.00		370.51
7060 Rec Tree Maintenance				1,600.00	1,200.01			1,200.01
7070 12 New Road Maintenance				1,500.00	1,125.00	1,975.00		-850.00
7080 Rec Pavilion Maintenance				13,500.00	10,125.00	12,872.03		-2,747.03
7090 Rec Play Area Maintenance inc Eqi				3,000.00	2,250.00	2,694.95		-444.95
7100 Rec Utilities: Water Rates				1,251.00	938.25	510.38		427.87
7102 Rec Utilities: Electricity				10,000.00	7,500.01	5,881.32		1,618.69
7104 Rec Utilities: Gas				2,500.00	1,875.01	933.83		941.18
7106 Rec Utilities: Telephone				380.00	284.99	229.77		55.22
7108 Rec Utilities: Fuel				2,000.00	1,499.99	930.64		569.35

## Histon & Impington Parish Council

### Receipts and Payments compared with Flexed Budget (01/04/2023 to 31/12/2023)

	Budget Receipts		Act. Receipts	Budget Payments		Act. Payments	Variance
	Total for year	Year to Date		Total for Year	Year to Date		Year to Date
7110 New Capital Equipment							
7120 Facility Improvements							
7130 Community Park Project							
<b>Cost Centre 80 Kings Meadow</b>							
8000 Kings Meadow							
<b>Cost Centre 85 Youth</b>							
8500 Youth				25,575.00	19,181.25	17,050.00	2,131.25
<b>Cost Centre 90 General Reserves Spend</b>							
9000 General Reserves Spend						31,754.79	-31,754.79
<b>GRAND TOTALS</b>	<b>£473,631.59</b>	<b>£453,361.12</b>	<b>£466,492.24</b>	<b>£448,632.37</b>	<b>£350,830.74</b>	<b>£421,158.13</b>	<b>-£57,196.27</b>



Committee	Earmarked	Opening Balance	Transfers	Payments	Receipts	Current Balance	Notes
	3010 Community Facilities	141,553.44	0.00	0.00	0.00	141,553.44	Fund that was set up to reserve monies for facilities at Milton Road and Bypass farm, or another major development
	3020 Community Services	0.00	0.00	0.00	0.00	0.00	Set up to give a fund for services that the County Council might devolve down to parish councils e.g. if they did no grass cutting. All agreed to return funds to General Reserves.
	3030 Community Space Reserve Fund	2,000.00	0.00	0.00	0.00	2,000.00	Money was spent for some projects from general reserves, but it was then clarified that Section 106 funds could have been used. Funds were put into separate reserves from the Section 106 funds so they were available to spend appropriately.
	3040 Public Open Space Reserve Fund	890.00	0.00	0.00	0.00	890.00	Money was spent for some projects from general reserves, but it was then clarified that Section 106 funds could have been used. Funds were put into separate reserves from the Section 106 funds so they were available to spend appropriately.
HDFS	3200 War Memorial	0.00	0.00	0.00	0.00	0.00	Repairs and refurbishment of memorial.
HDFS	3220 Burial Ground Improvements	6,000.00	0.00	0.00	0.00	6,000.00	Any works needed at Burial Ground such as replacement tap. refurbishment of paths.
HDFS	3240 Land Fund	32,638.47	0.00	0.00	0.00	32,638.47	This reserve was built up of the following: from the developer of Ambrose Way £17,888; Wayleave legal agreement £3,750; Strategic land purchase £3k; Allotment acquisition £6k; Manor Field £2k.
HDFS	3260 HDFS - LHI bid 21-22	15,000.00	0.00	0.00	0.00	15,000.00	Parish Council contribution towards County Council Local Highways Initiative (LHI) bid 2021-2022
HDFS	3261 LHI Bid 23-24	15,000.00	-15,000.00	0.00	0.00	0.00	Money set aside for possible project for LHI bid 23-24. Application closes Jan 23 and money needs to be set aside before application made so had to be in 22-23 financial year.
N&B	3400 Brook Improvements	16,393.19	0.00	1,579.19	0.00	14,814.00	Money given in mitigation for B1049 being created.
WRL	3600 Skatepark Provision	15,075.00	0.00	0.00	0.00	15,075.00	
WRL	3610 Machinery Replacement	18,652.68	0.00	5,506.80	0.00	13,145.88	Sinking fund for machinery replacement at Recreation Ground
WRL	3620 Sports Courts	16,095.00	0.00	0.00	0.00	16,095.00	Sinking fund for repairs and replacement of hard court and MUGA at Recreation Ground
WRL	3630 Play Equipment	6,000.00	0.00	0.00	0.00	6,000.00	Sinking fund for replacement of play equipment at Recreation ground, South Road and the Green Play Areas
WRL	3640 Facility Improvement inc. Fence	14,741.48	0.00	0.00	0.00	14,741.48	Fund for facility improvements at the Recreation Ground
WRL	3650 Drainage	0.00	0.00	0.00	0.00	0.00	Created as a potential sinking fund for work needed to improve drainage on football pitches at Recreation Ground

S106	3800 Histon Public Open Space	3.87	0.00	3.87	0.00	0.00	Section 106 Histon Public Open Space
S106	3810 Histon Comm Facility Indoor Meet Space	3,833.65	0.00	0.00	0.00	3,833.65	Section 106 Histon Community Facilities and Indoor Meeting Spaces
S106	3820Histon Off Site OS Commuted	2,518.68	0.00	0.00	0.00	2,518.68	
S106	3830 Histon Public Art	0.00	0.00	0.00	0.00	0.00	Section 106 Histon Public Art
S106	3840 Histon Sports Facilities & Space	5,247.96	0.00	0.00	0.00	5,247.96	Section 106 Histon Sports Facilities and Spaces
S106	3850 Histon Children's Play Spaces	2,715.81	0.00	0.00	0.00	2,715.81	Section 106 Histon - Children's Play Spaces
S106	3860 Histon Allot & Comm Orchards	0.00	0.00	0.00	0.00	0.00	Section 106 Histon - Allotment and Community Orchards
S106	3870 Histon Green Infrastructure	0.00	0.00	0.00	0.00	0.00	Section 106 Histon - Green Infrastructure
S106	3900 Impington Public Open Space	60,226.44	0.00	54,187.01	0.00	6,039.43	Section 106 Impington - Public Open Space
S106	3910 Impington Comm Facility- Indoor Meet Space	60,622.55	0.00	4,947.00	0.00	55,675.55	Section 106 Impington - Community Facilities and Indoor Meeting Spaces
S106	3920 Impington Off Site OS Commuted	0.00	0.00	0.00	0.00	0.00	
S106	3930 Impington Public Art	36,447.42	0.00	0.00	0.00	36,447.42	Section 106 Impington - Public Art
S106	3940 Impington Sports Facilities & Space	16,387.23	0.00	1,094.42	0.00	15,292.81	Section 106 Impington - Sports Facilities and Spaces
S106	3950 Impington Children's Play Spaces	36,723.52	0.00	0.00	0.00	36,723.52	Section 106 Impington - Children's Play Spaces
S106	3960 Impington Allot & Comm Orchards	0.00	0.00	0.00	0.00	0.00	Section 106 Impington - Allotments and Community Orchards
S106	3970 Impington Green Infrastructure	0.00	0.00	0.00	0.00	0.00	Section 106 Impington - Green Infrastructure
	<b>TOTAL RESERVE</b>	<b>524,766.39</b>	<b>-15,000.00</b>	<b>67,318.29</b>	<b>0.00</b>	<b>442,448.10</b>	
	<b>General Fund</b>					<b>555,284.92</b>	
	<b>TOTAL FUNDS</b>					<b>997,733.02</b>	