



Cromhall Parish Council

RESERVES POLICY

Version	Date adopted	Minute ref:	Details / Key Changes	Review due
0.1	DRAFT		Draft for consideration – presented to council meeting of 23 rd April 2024	

Introduction

Cromhall Parish Council is required to maintain adequate financial reserves to meet the needs of the council. The purpose of this policy is to set out how the Council will determine and review the level of reserves.

Sections 32 and 43 of the Local Government Finance Act 1992 require local authorities to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement. However, there is no specified minimum level of reserves that an authority should hold and it is the responsibility of the Responsible Financial Officer to advise the Council about the level of reserves and to ensure that there are procedures for their establishment and use. For Cromhall Parish Council, the Clerk also holds the role of Responsible Financial Officer.

Types of Reserves

Reserves can be categorised as general or earmarked.

Earmarked Reserves are funds which are held towards a specific anticipated cost or as contingency against costs which are judged likely to arise in the future. Earmarked reserves can be held for several reasons, for example:

- Renewals – to enable an effective programme of asset replacement or maintenance. These reserves are a mechanism to smooth expenditure so that a sensible replacement programme can be achieved without the need to vary budgets significantly from year to year.
- Carry forward of underspend - some services commit expenditure to projects but cannot spend the budget in year. Reserves are used as a mechanism to carry forward these resources.
- Funds which are given for a specific purpose, such as Community Infrastructure Levy allocations or grant funding.
- Insurance reserve – to enable the Council to meet the excesses of claims not covered by insurance.
- Other known or reasonably anticipated liabilities – such as the cost of elections.

General Reserves are funds which do not have any restrictions as to their use and are used to fund the day-to-day business of the council. These reserves can be used to smooth the impact of uneven cash flows, offset the budget requirement if necessary or can be held in case of unexpected events or emergencies.

Earmarked Reserves.

Earmarked Reserves will be established on a “needs” basis, in line with anticipated requirements.

A decision to set up or remove a reserve must be made by the Council. The levels of each identified Earmarked Reserve heading shall be reviewed by the Council at the budget setting meeting each year (normally the January meeting).

All Earmarked Reserves are recorded on a schedule held by the Clerk/RFO which lists the various Earmarked Reserves and the purpose for which they are held. This schedule is held within the EasyPC accounting software.

Any spending against an Earmarked Reserve will be reported to the council meeting at which the spend is approved.

General Reserves

The primary means of building general reserves will be through an allocation from the annual budget. This will be in addition to any amounts needed to replenish reserves that have been consumed in the previous year.

Given that council funds are drawn from taxation, it is important that the levels of reserve held are not excessive. The Practitioners Guide¹ recommends that smaller authorities should hold a general reserve fund of between 3 and 12 months net income. For small councils such as Cromhall PC, the expectation is that the level should be nearer to 12 months income.

Cromhall PC will typically aim to hold **9-12 months income (precept)** in general reserves. This will be reviewed annually as part of the annual budget setting process. The exact level will of course vary over the year as both income and expenditure are not spread evenly over time, but any significant deviation from that expected should be reported to Council by the Clerk/RFO.

If in extreme circumstances General Reserves were exhausted due to major unforeseen spending pressures within a particular financial year, the Council would be able to draw down from its earmarked reserves to provide short term resources.

Reserve holdings

There is no requirement for Earmarked Reserve funds to be held in any particular account. However, under the council’s Financial Regulations, the RFO is responsible for ensuring that the council’s financial resources are held safely and efficiently.

The Council currently holds both a Current Account and a Business Reserve Account with Unity Trust Bank. The Current Account does not attract any interest. The Reserve Account attracts a reasonable level of interest but does not allow payments (other than transfers to the Current Account.) The Clerk/RFO, as account administrator, has access to move funds between the two accounts as required.

In order to maximise the interest and maintain the value of reserves in real terms, the majority of reserves, both General and Earmarked, will be held in the Reserve Account. The Clerk/RFO has authority to transfer monies to the Current Account as required to cover outgoing payments.

Review

This policy will be reviewed at least once every four years.

¹ Joint Panel on Accountability and Governance “Practitioners Guide”, March 2024, section 5.32.



CROMHALL PARISH COUNCIL TRAINING & DEVELOPMENT POLICY

Version	Date adopted	Minute ref:	Details / Key Changes	Review due
1.0	11/05/2022	2022/05/9a	Was "Training and Development Policy 2022"	May 2023
2.0	For consideration		Draft – inclusion of training agreement and membership of professional body	

Introduction

This document constitutes the council's training and development policy. It sets out:

- The council's commitment to training and development.
- The identification of training and development needs.
- Financial requirements.
- Evaluation of provision.

Objectives

The objectives of this policy are to:

- Encourage councillors and staff to undertake appropriate training and development.
- Allocate training in a fair manner.
- Ensure that all provision is evaluated to ensure value to both the council and individuals.

Council commitment to training and development

Cromhall Parish Council consists of seven Councillors and employs one part-time Clerk/RFO. The council will support councillor training and will ensure that staff undertake a programme of continuing professional development (CPD) in line with the requirements of their requisite professional bodies.

Providing training and development realises a number of benefits:

- Improves the quality of services and facilities that the council provides.
- Enables the council to better achieve its aims and objectives.
- Improves the skill base of both staff and councillors.
- Improves the effectiveness and efficiency of the council team.
- Demonstrates that both staff and councillors are valued.

Training and development will be achieved by including a realistic financial allocation in the annual budget. The adoption of this training and development policy will achieve many benefits for Cromhall Parish Council and assist will council to achieve its aims and objectives through continuing professional development and enhancement of the skills of both councillors and staff.

Identification of Training and Development Needs

Training and development needs will be identified by considering the overall objectives of the council alongside the requirements of the individuals. Appropriate training and development will be planned and organised to meet these specific needs and its effectiveness will be evaluated.

Staff and councillors will be asked to identify their training requirements when they are appointed to their role, and on an ongoing basis. Staff will also have the opportunity to raise any further training needs as part of their annual appraisal process.

Training and development needs may change over time, due to changing circumstances. These might include new legislation, new working methods and practices, or the changing needs and priorities of the council. It is likely that any training and development needs or opportunities will be first identified by the clerk, but councillors are also encouraged to put forward suggestions for additional training and development when identified.

Both staff and councillors will be strongly encouraged to attend training courses, workshops or seminars where suitable provision is identified. Staff and councillors who wish to be nominated for training and development should discuss this with the council who will approve the training and development subject to its relevance to the council's needs and/or service delivery.

Facilitation of training and development

The council will include a suitable amount in the budget to cover the cost of training and development. Any reasonable costs associated with such training (for example travel costs or purchase of required equipment) will also be covered.

Staff will generally undertake training during paid working hours (though an exception may be made for significant qualifications – see later section.)

Membership of professional body

To support the Clerk's continuing professional development, the council will pay for membership of the Society of Local Council Clerks.

Significant qualifications

Where the Clerk is undertaking a qualification at Level 3 or above (e.g. CiLCA), they may be required to sign a written training agreement setting out the proportion of time spent which may be claimed as working hours and provision for paying back a proportion of the cost if they should leave the council's employment within two years after gaining the qualification. A draft training agreement can be found at Appendix A.

Policy review

This policy will be reviewed annually.

Appendix A – Training Agreement

Employee name	
Qualification	
Date of commencing study or training	
Expected date of award	
Cost of course of study/training	
Expected incidental costs	
Study time expectation	

This agreement sets out the terms under which Cromhall Parish Council agrees to fund completion of qualifications at Level 3 and above (e.g. the Certificate in Local Council Administration.)

Financial

Cromhall Parish Council agrees to fund the costs of the above training and to reimburse any incidental costs incurred, for example travel costs or purchase of required equipment.

The employee agrees to refund a proportion of the training cost should they leave the employment of the council within two years of completion of the qualification, on the following basis: *(to be amended as agreed)*

Leaving date in relation to date of award of qualification	Proportion of training cost reimbursed to council
<i>During the period of study</i>	<i>50%</i>
<i>Less than 6 months after award</i>	<i>50%</i>
<i>Between 6 and 12 months</i>	<i>30%</i>
<i>Between 12 and 24 months</i>	<i>10%</i>
<i>More than 24 months</i>	<i>No repayment</i>

Any incidental expenses claimed will not be required to be repaid.

Study time

Attendance at organised, external training sessions will be part of normal working hours.

For activities carried out individually, where such activities undertaken are directly related to the employee's current work role, they can be carried out during normal working hours. This includes any additional requirements over and above the usual work tasks. For example, if writing minutes or reviewing a policy (part of usual work role) but required to annotate the document (to fulfil a study objective) this can be done as part of the work task.

Where the activities to be undertaken would not normally be part of the employee's role, this will be done in the employee's own time. If there is any doubt as to where a specific activity falls, the employee should discuss with the Chairman to reach agreement.

Signed on behalf of the council:

Signed by employee:

Date of signing:

(Chairman)

Cromhall Parish Council

Summary accounts for 2023-2024

Amounts are inclusive of VAT

Receipts

<i>Precept</i>	Precept	£ 23,941.00
<i>Other Receipts</i>	CIL	£ 349.94
	Bank interest	£ 197.92
	VAT Repayments	£ 3,081.55
	Miscellaneous Receipts	£ 233.49
TOTAL Receipts		£ 27,803.90

Payments

<i>Staff</i>	Home working allowance	£ 208.00
	Staff costs	£ 5,046.14
	Payroll admin	£ 265.30
<i>Council admin</i>	Office supplies	£ 7.49
	Audit	£ 413.03
	Website	£ 242.00
	Subscriptions	£ 359.81
	Training	£ 110.00
	Insurance	£ 651.46
	Room hire	£ 310.00
	Bank charges	£ 6.73
	IT equipment and software	£ 59.99
	Elections	£ 175.00
<i>Open spaces</i>	Grass cutting - tendered	£ 3,788.88
	Grass cutting - localism	£ 725.04
	School field	£ 660.00
	Maintenance (open spaces)	£ 816.00
<i>Play area</i>	Inspections	£ 42.00
<i>Assets - general</i>	Defibrillators	£ 3,114.51
	Waste bin	£ 164.16
<i>Grants</i>	Grants awarded	£ 3,030.01
<i>Other Payments</i>	Miscellaneous Payments	£ 310.80
TOTAL Payments		£ 20,506.35

Movement in balances

Excess of receipts over payments	£ 7,297.55
Opening balance	£ 51,379.53
Closing balance	£ 58,677.08

Bank Reconciliation for financial year ending 31/03/2024

Balances per bank statements at 31/03/2024

NatWest current account	£ 4,081.55	
Unity Current	£ 2,117.69	
Unity Reserve	£ 54,197.92	
Total bank balances		<u>£ 60,397.16</u>

Uncleared payments

Date	Customer / supplier	Amount	
27/06/2023	St Andrews CE Primary School	-£ 460.00	
26/03/2024	PATA UK	-£ 31.05	
26/03/2024	Screwfix	-£ 16.57	
26/03/2024	SLCC	-£ 310.80	
26/03/2024	Town and Parish Website	-£ 242.00	
26/03/2024	WH Smith	-£ 7.49	
31/03/2024	Emma Pattullo	-£ 26.00	
31/03/2024	Emma Pattullo	-£ 626.17	
Total uncleared			<u>-£ 1,720.08</u>

Reconciled net balances at 31/03/2024

£ 58,677.08

Spend against budget for financial year 2023-2024

Figures exclude VAT

Payments

	Quarter 1 (April-June)			Quarter 2 (July-September)			Quarter 3 (October-December)			Quarter 4 (January-March)			TOTAL		
	This year	Budget	Over budget	This year	Budget	Over budget	This year	Budget	Over budget	This year	Budget	Over budget	This year	Budget	Over budget
Staff															
Home working allowance	52	78	-26	26	78	-52	26	78	-52	104	78	26	208	312	-104
Staff costs	1,124	1,750	-626	562	1,750	-1,188	626	1,750	-1,124	2,734	1,750	984	5,046	7,000	-1,954
Payroll admin	62	32	29	0	32	-32	114	32	82	69	33	37	245	130	115
TOTAL Staff	1,238	1,860	-623	588	1,860	-1,272	766	1,860	-1,094	2,907	1,861	1,047	5,499	7,442	-1,943
Council admin															
Office supplies	0	62	-62	0	62	-62	0	62	-62	6	63	-56	6	250	-244
Legal costs	0	200	-200	0	0	0	0	0	0	0	0	0	0	200	-200
ICO registration	0	0	0	0	35	-35	0	0	0	0	0	0	0	35	-35
Audit	0	0	0	371	200	171	0	0	0	0	0	0	371	200	171
Website	0	0	0	0	0	0	0	0	0	242	260	-18	242	260	-18
Subscriptions	0	350	-350	245	0	245	0	0	0	114	0	114	360	350	10
Training	0	193	-193	110	193	-83	0	193	-193	0	193	-193	110	773	-663
Insurance	651	700	-49	0	0	0	0	0	0	0	0	0	651	700	-49
Room hire	90	70	21	100	70	31	80	70	11	40	70	-30	310	278	32
Postal address	0	0	0	0	0	0	0	378	-378	0	0	0	0	378	-378
Bank charges	0	0	0	0	0	0	0	0	0	7	0	7	7	0	7
Travel	0	125	-125	0	125	-125	0	125	-125	0	125	-125	0	500	-500
IT equipment and software	0	0	0	0	0	0	0	0	0	50	0	50	50	0	50
Elections	0	0	0	175	0	175	0	0	0	0	0	0	175	0	175
TOTAL Council admin	741	1,700	-959	1,001	685	316	80	828	-748	459	710	-251	2,282	3,924	-1,642
Open spaces															
Grass cutting - tendered	1,140	1,125	15	1,210	1,125	85	807	750	57	0	0	0	3,157	3,000	157
Grass cutting - localism	151	151	0	151	151	0	151	151	0	151	151	0	604	605	-1
Trees	0	0	0	0	0	0	0	0	0	0	1,550	-1,550	0	1,550	-1,550
School field	460	1,080	-620	200	0	200	0	0	0	0	0	0	660	1,080	-420
Maintenance (open spaces)	0	533	-533	680	533	147	0	533	-533	0	533	-533	680	2,131	-1,451
TOTAL Open spaces	1,751	2,889	-1,138	2,241	1,809	432	958	1,434	-476	151	2,234	-2,083	5,102	8,366	-3,264
Play area															
Inspections	0	0	0	35	0	35	0	0	0	0	0	0	35	0	35
Maintenance (play area)	0	125	-125	0	125	-125	0	125	-125	0	125	-125	0	500	-500
New equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL Play area	0	125	-125	35	125	-90	0	125	-125	0	125	-125	35	500	-465

Payments (continued)

	Quarter 1 (April-June)			Quarter 2 (July-September)			Quarter 3 (October-December)			Quarter 4 (January-March)			TOTAL		
	This year	Budget	Over budget	This year	Budget	Over budget	This year	Budget	Over budget	This year	Budget	Over budget	This year	Budget	Over budget
Assets - general															
Defibrillators	0	50	-50	0	50	-50	2,265	50	2,215	394	50	344	2,659	200	2,459
Waste bin	34	34	0	34	34	0	34	34	0	34	34	0	137	137	0
Assets - general non land	0	75	-75	0	75	-75	0	75	-75	0	75	-75	0	300	-300
TOTAL Assets - general	34	159	-125	34	159	-125	2,299	159	2,140	428	159	269	2,796	637	2,159
Grants															
Grants awarded	1,742	750	992	839	750	89	345	750	-405	0	750	-750	2,926	3,000	-74
TOTAL Grants	1,742	750	992	839	750	89	345	750	-405	0	750	-750	2,926	3,000	-74
Other Payments															
Miscellaneous Payments	0	0	0	0	0	0	0	0	0	259	0	259	259	0	259
TOTAL Other Payments	0	0	0	0	0	0	0	0	0	259	0	259	259	0	259
TOTAL Payments	5,507	7,484	-1,977	4,739	5,389	-650	4,448	5,157	-709	4,205	5,839	-1,634	18,899	23,869	-4,970

Receipts

	Quarter 1 (April-June)			Quarter 2 (July-September)			Quarter 3 (October-December)			Quarter 4 (January-March)			TOTAL		
	This year	Budget	Over budget	This year	Budget	Over budget	This year	Budget	Over budget	This year	Budget	Over budget	This year	Budget	Over budget
Precept															
Precept	11,971	0	11,971	11,971	0	11,971	0	0	0	0	0	0	23,941	0	23,941
TOTAL Precept	11,971	0	11,971	11,971	0	11,971	0	0	0	0	0	0	23,941	0	23,941
Other Receipts															
CIL	350	0	350	0	0	0	0	0	0	0	0	0	350	0	350
Rents	0	130	-130	0	0	0	0	0	0	0	0	0	0	130	-130
Bank interest	0	0	0	0	0	0	0	0	0	198	0	198	198	0	198
Grants received	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VAT Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	73	0	73	160	0	160	0	0	0	233	0	233
TOTAL Other Receipts	350	130	220	73	0	73	160	0	160	198	0	198	781	130	651
TOTAL Receipts	12,320	130	12,190	12,044	0	12,044	160	0	160	198	0	198	24,722	130	24,592

Receipts and Payments schedule - to meeting of 23rd April 2024**Receipts**

Voucher	Date	Description	Supplier	Budget line	Net	VAT	Total
125	31/03/2024	Bank interest Q4	Unity Trust	Bank interest	£ 197.92	£ -	£ 197.92
126	16/02/2024	VAT refund	HMRC	VAT repayments	£ -	£ 3,081.55	£ 3,081.55

Payments for approval

Voucher	Date	Description	Supplier	Budget line	Net	VAT	Total	Power to spend	Invoice ref:
127	23/04/2024	ALCA subs 2024-25	ALCA	Subscriptions	£ 223.84	£ -	£ 223.84	LGA 1972 s143	SUBS-2024-094
128	23/04/2024	Essential Cllr training	ALCA	Training	£ 80.00	£ -	£ 80.00	LGA 1972 s111	INV-22438
129	23/04/2024	Benches for play area	Glasdon UK Ltd	New equipment	£ 1,052.72	£ 210.54	£ 1,263.26	LG (Misc Prov) 1976 s19	SI883781
130	23/04/2024	Hall Hire Apr-Jun	Cromhall Parish Hall	Room hire	£ 80.00	£ -	£ 80.00	LGA 1972 s111	CPC0224
139	23/04/2024	Fitting of replacement benches	Mark Woodward Groundworks Ltd	Maintenance (play area)	£ 380.00	£ 76.00	£ 456.00	LG (Misc Prov) 1976 s19	1647
140	23/04/2024	Resiting of gate at Hawkers Knapp	Mark Woodward Groundworks Ltd	Maintenance (open spaces)	£ 520.00	£ 104.00	£ 624.00	Open Spaces 1906 s9-10	

Invoices checked by:

Minute reference:

Additional payment outstanding from last financial year - was approved but never paid. To be sent with April payments

Voucher	Date	Description	Supplier	Budget line	Net	VAT	Total	Power to spend	Invoice ref:
41	27/06/2023	School field grass cutting 2022-23	St Andrew's School	School field	£ 460.00	£ -	£ 460.00	Open Space 1906 s9-10	n/a