

Associated Papers LWPC Meeting on 19th January 2016

Agenda Item 2 Councillor Dispensation

If there is an item on this agenda for which you have a pecuniary interest you will not be able to take part in any of the discussion or vote on a resolution. However, if you wish the council to consider your request for dispensation **you need to write to the Clerk ahead of the meeting** stating your reasons on why you should be given a dispensation.

Agenda Item 5 Routine Correspondence

No correspondence has been received since the last meeting.

Agenda Item 6 Clerk's Report

Minute	Action	Complete ✓
15/092 b	Transparency Code grant now received.	✓
15/106	Minutes circulated to councillors and placed on website.	✓
15/110 a	Payments made to suppliers.	✓
15/110 c	Telephone Kiosk added to insurance.	✓
15/111	Planning responses sent to BDC.	✓
15/111 e	Meeting arranged with BDC for the 18th January 2016.	✓
15/120	Minutes circulated to councillors and placed on website.	✓
15/122	Planning responses sent to BDC.	✓
	Clerk Hours	
	As at 3rd January 2016 -208.75 hours worked / 160 hours paid.	

Agenda Item 7a Responsible Finance Officer (RFO) Report

Receipts & Payments

Date	Details	Ref	Power	Receipts	Payments
11/12/15	Over 60's & Councillors donations	500019		30.00	0.00
21/12/15	SALC Transparency Grant			61.56	0.00
19/01/16	SCC - Street Lighting	446	LA 2011 ss 1 to 8	0.00	242.16

Reconciliation

Account	Statement Date	Statement Balance	Actual Balance	Unpresented Cheques	Credits not shown	Difference
Treasurers Account	31/12/15	£9,523.48	£8,708.75	£814.73	£0.00	£0.00
Business Instant	20/05/15	£2,517.54	£2,517.54	£0.00	£0.00	£0.00
Cash	12/01/16	£0.00	£0.00			£0.00
		£12,041.02	£11,226.29	£814.73	£0.00	

Statement of Accounts vs Budget

Assets Brought Forward		£7,929.71			
<u>Income</u>			<u>Expenditure</u>		
Precept	£6,691.00	£6,691.00	Clerks Salary	£2,811.00	£1,600.71
Bank Interest	£0.00	£0.22	Admin	£810.00	£444.95
Grants	£0.00	£61.56	Insurance	£280.00	£223.23
Donation	£0.00	£35.00	Audit Inspections	£100.00	£66.00
Other	£0.00	£284.17	Annual Subscriptions	£210.00	£192.00
VAT Repayment	£0.00	£501.85	Donations	£50.00	£0.00
			Dog & Litter Bins	£250.00	£0.00
			Grass Cutting	£700.00	£700.00
			Maintenance	£0.00	£0.00
			Closed Churchyard	£950.00	£70.00
			Clive Memorial	£3,400.00	£0.00
			Speed Watch	£250.00	£0.00
			Legal Fees	£0.00	£0.00
			Street Lighting	£280.00	£201.80
			Other	£0.00	£132.00
			VAT Paid	£0.00	£46.53
			Total	£3,400.00	£6,691.00
					£4,277.22
			Assets Carried Forward		£11,226.29
Total		£15,503.51	Total		£15,503.51

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Agenda Item 7b Precept 2016 / 2017

At the December meeting you agreed an Expenditure Budget of £7,385 for 2016 / 2017 as follows:

	2014 / 15		2015 / 16			2016 / 17
	Budget	Actual	Budget	Actual to Date	To year end	Budget
Income						
Bank Interest	0.00	1.25	0.00	0.22	1.25	2.00
Grants	0.00	684.00	0.00	0.00	0.00	412.00
Donation	0.00	0.00	0.00	5.00	5.00	0.00
Other	0.00	228.25	0.00	284.17	284.17	0.00
VAT Repayment	0.00	100.52	0.00	501.85	501.85	0.00
Total Income	0.00	1,014.02	0.00	791.24	792.27	414.00
Precept		4,061.00			6,691.00	
Expenditure						
Clerks Salary	0.00	1,560.75	2,811.00	1,600.71	2,306.67	2,330.00
Admin	0.00	937.26	810.00	444.95	1,200.00	1,200.00
Insurance	0.00	215.46	280.00	223.23	250.00	250.00
Audit Inspections	0.00	0.00	100.00	66.00	66.00	75.00
Annual Subscriptions	0.00	188.00	210.00	192.00	192.00	215.00
Donations	0.00	270.00	50.00	0.00	50.00	50.00
Dog & Litter Bins	0.00	196.04	250.00	0.00	250.00	375.00
Grass Cutting	0.00	600.00	700.00	700.00	700.00	1,150.00
Maintenance	0.00	53.32	0.00	0.00	0.00	100.00
Closed Churchyard	0.00	1,545.00	950.00	70.00	950.00	950.00
Clive Memorial	0.00	900.00	0.00	600.00	600.00	0.00
Speed Watch	0.00	170.76	250.00	0.00	50.00	100.00
Legal Fees	0.00	250.00	0.00	0.00	0.00	0.00
Street Lighting	0.00	206.90	280.00	0.00	280.00	290.00
Other	0.00	0.00	0.00	132.00	132.00	300.00
VAT Paid	0.00	501.85	0.00	6.17	100.00	0.00
Total Expenditure	0.00	7,595.34	6,691.00	4,035.06	7,126.67	7,385.00

Reserves held by LWPC

In previous years it has been LWPC's practice to hold a General Reserve to cover all contingencies outside of the current year's budget as well as the Clive Memorial funds, which LWPC administers on behalf of the Clive family but has no authority to use for LWPC business.

As RFO I recommend that LWPC establishes Earmarked reserves to manage the risks of the following items:

- Asset Replacement - Telephone Kiosk, War Memorial, Notice Board and bins.
- Street Lights - replacement of the concrete columns.
- Closed Churchyard - for significant works outside the scope of the annual maintenance budget e.g the tree works undertaken in 2014 / 2015, ground works, headstones.
- Election Costs - costs of polls at either a by-election or the election in 2017.

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	2014 / 15		2015 / 16		2016 / 17	
	Start of year	End of year	Start of year	End of year	Start of year	End of year
Asset Replacement	0.00	0.00	0.00	250.00	250.00	500.00
Closed Churchyard	0.00	0.00	0.00	1,500.00	1,500.00	2,500.00
Street Lights	0.00	0.00	0.00	300.00	300.00	600.00
Election Costs	0.00	0.00	0.00	300.00	300.00	600.00
Total Earmarked Reserves	0.00	0.00	0.00	2,350.00	2,350.00	4,200.00
Clive Memorial	4,300.00	3,400.00	3,400.00	2,800.00	2,800.00	2,800.00
General Reserves	6,150.03	4,529.71	4,529.71	3,136.31	3,136.31	?

Precept for 2016 / 2017

Barry Hunter, Babergh's Corporate Manager for Financial Services, has written to LWPC regarding the Tax Base for 2016 / 2017. LWPC's Tax Base will increase from **142.91** in 2015 / 16 to **145.75** in 2016 / 17.

Using the projections for income, expenditure and earmarked reserves, LWPC will also need to consider the level it wishes to maintain its General Reserves. Best practice would suggest that the level of General Reserves should be somewhere between 50 -100% of main income. The 3 examples I give below show:

- Example 1 Increase the Precept to £6,824 to keep the Band D Council Tax the same as in 15 / 16
- Example 2 Set the Precept to £7,500
- Example 3 Set the Precept at £8,000.

	2014 / 15	2015 / 16	2016 / 17	2016 / 17	2016 / 17
			Example 1	Example 2	Example 3
START OF YEAR					
Earmarked Reserves	0.00	0.00	2,350.00	2,350.00	2,350.00
Clive Memorial	4,300.00	3,400.00	2,800.00	2,800.00	2,800.00
General Reserves	6,150.03	4,529.71	3,136.31	3,136.31	3,136.31
Total Reserves	10,450.03	7,929.71	8,286.31	8,286.31	8,286.31
Income ex Precept	1,014.02	792.27	414.00	414.00	414.00
Precept	4,061.00	6,691.00	6,824.00	7,500.00	8,000.00
Total Income	5,075.02	7,483.27	7,238.00	7,914.00	8,414.00
Expenditure	7,595.34	7,126.67	7,385.00	7,385.00	7,385.00
END OF YEAR					
Earmarked Reserves	0.00	2,350.00	4,200.00	4,200.00	4,200.00
Clive Memorial	3,400.00	2,800.00	2,800.00	2,800.00	2,800.00
General Reserves	4,529.71	3,136.31	1,139.31	1,815.31	2,315.31
Total Reserves	7,929.71	8,286.31	8,139.31	8,815.31	9,315.31
Tax Base	138.28	142.91	145.75	145.75	145.75
Band D Council Tax	29.37	46.82	46.82	51.46	54.89

The Council Tax that a Band D household in Little Waldingfield pays is the Precept demanded by LWPC divided by the Tax Base for that year. Finally, I would again recommend that the grant being given to LWPC by BDC in relation to the Precept is not taken into account when resolving the Precept and is treated as an unbudgeted grant for 2016/17.

Agenda Item 7c Churchyard cutting

D Gotts is proposing to keep the cost of £100 per cut of the Churchyard during 2016. Do councillors wish to renew the contract with him for 2016?

Agenda Item 7d Sector Led Body for audit procurement

I forwarded emails from SALC to you on the 24th November and the 11th January which outlined the plans for a Sector Led Body for audit procurement. NALC outlined the plans as follows:

“We are pleased to announce that we have set up a company to procure audit services on your behalf. This letter officially invites you to become an opted in authority to this scheme.

When the previous government abolished the Audit Commission, the National Association of Local Councils (NALC), the Society for Local Council Clerks (SLCC) and the Association of Drainage Authorities (ADA) expressed concerns about the impact this would have on the workload of local authorities. We successfully persuaded the government to let us procure authority audit services, simplifying arrangements and reducing the burden on you.

We also successfully persuaded the government to fund the start-up costs of £540,000 which the sector otherwise would have had to raise itself.

This has been a real triumph for the sector resulting from good joint working between NALC, ADA and the SLCC.

The NALC website, www.nalc.gov.uk, will give further information, but at this stage you need do nothing unless you wish to opt out, set up your own independent audit panel and procure relevant services. If you do not wish to participate and will be making your own arrangements you need to tell us by 31 January 2016. (modified to the 31st March in the second email)

If you do not opt out you will automatically be included in the arrangement for the next five years.”

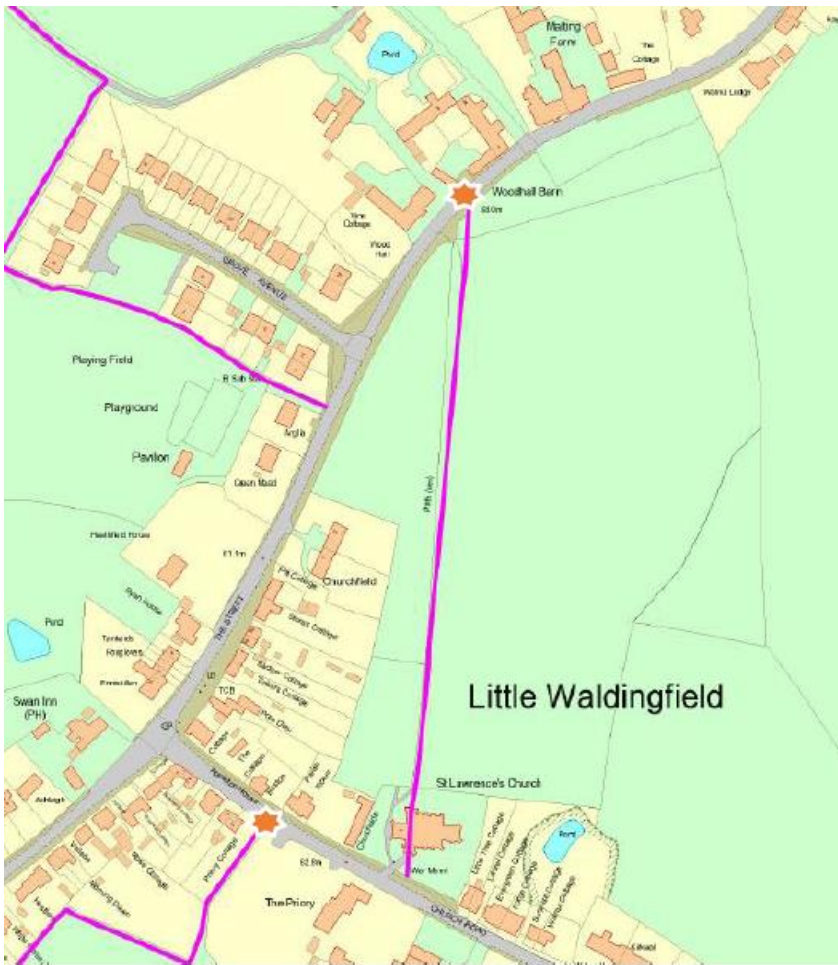
Whilst there is very little detail on how the SLB will operate or LWPC costs for the scheme, the work involved in the alternate arrangements, will in my opinion, place a far heavier burden on LWPC in both resource time and invariably costs.

Agenda Item 8b Status of planning applications

Application Reference	Address	Planning Details	LWPC Minute	Parish Council Comments	Babergh DC Comments
B/15/01273	Kiln Cottage, The Street	Application for Listed Building Consent - Erection of garden boundary wall.	15/093a	Support	Approved 27/11/2015
B/15/01272	Kiln Cottage, The Street	Erection of garden boundary wall.	15/093b	Support	Approved 27/11/2015
B/15/01545	Spinney Cottage, Humble Green	Application for Certificate of Lawfulness of an Existing Use - Residential occupation of Spinney Cottage as a single dwelling house in non-compliance with condition 2 of planning permission no. S/72/1394/M (agricultural occupancy condition).	15/111a	Case not made for condition to be removed.	Refused 04/12/2015
B/15/01556	Bell House, Humble Green	Erection of 3 No holiday lodges.	15/111b	No comments	
B/15/01638	School House, Church Road	Erection of side conservatory.	15/122a	Support	
APP/D3505/W/15/3137828	Irelands Meadow, Holbrook Hall Park	Appeal against refusal of Planning Application B/15/00434	15/122b	Supported appeal	

Agenda Item 10 Dog Bins

The formal request to Babergh for the 2 new locations for dog bins has been made as per map below:



Babergh will confirm if they are happy with the locations and whether they are prepared to share the emptying costs.

Agenda Item 11 Internal Controls and Internal Audit processes

Under the Finance and Audit Regulations the Council has to carry out a review of its Internal Controls on at least an annual basis. The regulations require the Council to carry out a review of the effectiveness of the Internal Controls and to consider the findings of this review.

Although in 2011 the need for a council to review its systems of internal audit was removed, the current controls are included for your review.

Internal Control processes

The Parish Council accounts are produced on an excel spreadsheet. This file along with all other data files held on behalf of the Council are backed up using BT's Cloud.

All entries within the Receipts and Payments are supported by documentation that is referenced back to the excel spreadsheet. Each item of expenditure highlights the power used by Council and the minute where the expenditure was authorised. On foot of each page of the minutes the fact that "Little Waldingfield Parish Council adopted the General Power of Competence on the 19th May 2015" is noted. A list of receipts and payments to be authorised at each meeting are contained in the RFO Report.

The Council holds money at Lloyds Bank and these balances are reconciled in the RFO Report for each scheduled meeting of the Council. A councillor also checks the bank account statements against the reconciliation report at each meeting. Four councillors, Andy Sheppard, Barbara Campbell, Stewart Braybrook and Matt Foster are LWPC's signatories for the Lloyds accounts.

The councillors are also given a Statement of Affairs vs Budget in the RFO Report for their review at each scheduled meeting. The annual budget proposal for 2016 / 2017 was reviewed at the LWPC meeting on 1st December 2015 and the process and financial statements included in Appendix D of the minutes.

VAT recoverable is normally claimed after the last meeting of the financial year in March.

No Petty Cash is held by the Council and all cash / cheques received are deposited as soon as practicable after receipt.

Internal Auditors

Heelis and Lodge were appointed as this Council's Internal Auditor at the LWPC meeting held on 19th May 2015 minute 15/022. The two partners of Heelis and Lodge have both worked for local Councils in the past and are completely independent from this Council.

The Internal Auditors produced a professional and helpful report for the 2014 / 2015 accounts which you accepted at the Parish Council meeting held on 19th May 2015 minute 15/027a. Whilst Heelis & Lodge comply with the regulations covering the Internal Auditors, it would also appear that they meet the level of coverage required of a council of this size at a level of fee that would also appear appropriate.

Agenda Item 12 Standing Orders and Financial Regulations

I have reviewed the Standing Orders and Financial Regulations adopted by LWPC, copies of which were included in the Councillor Folder given to you after the May 2015 Election.

I cannot see any items that need to be brought to your attention within the documents but you should review these ahead of the meeting for your agreement or otherwise.

Agenda Item 13 Charitable Giving

1 Introduction

1.1 In common with all parish councils, Little Waldingfield Parish Council ("Council") receives requests from third parties for donations. The power of the Council to donate is contained in the Local Government Act 1972, s 137, which allows a local authority to spend a limited amount on activities for which it has no specific power, but which the authority considers 'will bring direct benefit to the area, or any part of it or all of some of its inhabitants'. The Local Government and Housing Act 1989 added the requirement that the benefit obtained should be commensurate with the expenditure incurred.

1.2 If the Council has determined its eligibility to use the General Power of Competence, all donations made by the council will be made under the Localism Act 2011 ss 1 to 8.

1.3 The Council receives donation requests the total sum of which far exceeds the sum of money the Council earmarks for this purpose when setting a prudent budget for the year. It is necessary, therefore, to implement policy guidelines to follow when deciding upon making a grant. This document sets out the policy adopted by the Council.

2 Policy Statement

It is the policy of the Council that where charitable organisations, supported by local people, can provide facilities and services for the community, they are supported financially in so doing. The Council will earmark a sum within each annual budget to be used at the sole discretion of the Council in furtherance of this policy.

3 Conditions of donations:

3.1 All requests must promote the wellbeing of village residents or the fabric of the parish.

3.2 Applications must state the:

- a. amount required
- b. purpose to which it will be put
- c. number of parish residents who have benefited from any activity or an explanation of the direct benefit to the parish of any activity of the body within the last 12 months
- d. proportion of the overall activity of the applicant body work within / for parish represents in percentage terms.

3.3 Requests will not be considered from individuals, non-charitable bodies outside of the Parish or for work unrelated to the parish.

3.4 Requests will not be considered from charitable bodies that have not demonstrated benefit within / for the parish within the preceding 12 months, or if it is the considered opinion of the Council that there is no reasonable expectation that any benefit within / for the parish is likely to be gained within the following 12 months.

3.5 Requests will not be considered from bodies from other areas of the UK unless the service they provide significantly benefits the parish or its residents.

3.6 Requests should be for the following financial year and are for single donations. The Parish does not commit to continuing support and no donation or series of donations is to be taken as an indicator of future funding.

3.7 The sum of money requested should be commensurate to the benefit obtained by the parish when compared to the overall activity of any organisation requesting such a donation. This is to mean that an organisation for which activity in the parish represents a very small proportion of its overall activity (eg a national charity) will not be eligible for as large a donation as a body for which the majority of its activity is promoting the wellbeing of village residents (eg a local village charity).

3.8 The decision of the Council is final.

4 Procedure

4.1 All donation requests will be considered at the March Council meeting. No donations will be made at other times except at the sole discretion of the Council.

4.2 At that meeting the Council will first consider the financial position and agree the total sum to be made available for donations.

4.3 The Council will decide which requests are to be refused. It is not the policy of the Council to provide notice of this decision unless a stamped addressed envelope is provided for the purpose.

4.4 Of those donation requests considered favourably, the Council will decide the level of support it is able to make in each case. The amount required notified by the applicant will be used as a guide only.

4.5 Applicants who are able to demonstrate the greatest benefit within / for the parish as a proportion of their activity will be considered more favourably than those for whom such activity is marginal.

4.6 Payment will be made by cheque before 31st March.

This policy was adopted by Little Waldingfield Parish Council at its meeting on

APPLICATION FOR A DONATION FROM LITTLE WALDINGFIELD PARISH COUNCIL

Date:

Organisation Name:

Registered Charity Number (if applicable):

Address:

Email:

Telephone:

Contact Name:

Amount required:

Purpose:

Please explain the direct benefit to the Parish of any activity of your organisation within last 12 months including the number of residents who have benefitted from this work:

The proportion of overall activity that the work within / for the parish represents in percentage terms of the applicant's work:

Other relevant information in support of application:

Send application to:

Little Waldingfield Parish Council, Cragston, Sudbury Road, Newton, Sudbury, Suffolk CO10 0QH

Email clerk.littlewaldingfieldpc@hotmail.co.uk Telephone 01787 375085