

Agenda Item 4 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 6 Representatives

Barbara Campbell is currently LWPC's representative on the Playing Field Committee, although LWPC has asked that two representatives of LWPC are members within the new constitution. Jeremy Coomber is the current SALC representative.

Agenda Item 7 Internal Auditor

In May 2015, Heelis & Lodge were appointed Internal Auditors for LWPC.

Agenda Item 10 Routine Correspondence

No correspondence other than that listed in this pack has been received since the last meeting. If there is an email that I have circulated which is not included on the agenda and you consider it should be discussed, please raise the item at this point.

Agenda Item 11 Clerk's Report

Minute	Action	Complete
17/008	Cllr Braybrook to check on the power supply in the telephone kiosk.	
17/033	Minutes circulated to councillors, placed on website and sent to BRN.	✓
17/037 a	Payments made to suppliers.	✓
17/038	Planning Application response(s) sent to Babergh.	✓
17/040	No draft forthcoming from councillor regarding issues to be raised with diocese.	
17/040	Despite the person responsible talking to the Chairman no remittance received to pay for repairs to wall.	
17/046	Babergh did not pay for the "No Parking" signage in Church Road.	✓
17/051	Minutes circulated to councillors, placed on website and sent to BRN.	✓
17/053	Planning Application response(s) sent to Babergh.	✓
	Speed Watch	
	In first 10 surveys of this year - 99 motorists caught speeding of which the SNT took action on 91 offenders.	
	Clerk Hours	
	As at 2nd April 2017 - 298.25 hours worked / 208 hours paid.	

Agenda Item 12a Internal Auditor's Report

HEELIS&LODGE

Local Council Services • Internal Audit

Interim Internal Audit Report for Little Waldingfield Parish Council – 2016/17

The following Internal Audit was carried out on the adequacy of systems of control. The following recommendations/comments have been made:

Income: £10,704

Expenditure: £8,833

Reserves: £11,885

Annual Return Completion:

Section One: Yes – to be signed

Section Two: Yes – to be signed

Section Four: Yes

Proper book-keeping Cash Book, regular reconciliation of books and bank statements. Supporting vouchers, invoices and receipts

All were found to be in order. LGAs137 payments are not applicable as the Council have adopted the General Power of Competence. The cashbook is referenced providing a clear audit trail. Supporting paperwork is in place and well referenced.

Financial regulations Standing Orders and Financial Regulations
Tenders
Appropriate payment controls including acting within the legal framework with reference to council minutes
Identifying VAT payments and reclamation
Cheque books, paying in books and other relevant documents

Standing Orders in place: Yes

Reviewed: 19/7/2016 (Ref: 16/086)

Financial Regulations in place: Yes

Reviewed: 19/7/2016 (Ref: 16/086)

VAT reclaimed during the year: Yes (11/4/2017)

Registered: No

General Power of Competence: Yes

Risk Assessment Appropriate procedures in place for the activities of the council

Risk Assessment document in place: Yes

Data Protection registration: Yes

Insurance was in place for the year of audit. The Risk Assessment and internal controls were reviewed on 21/3/2017 (Ref: 17/045) and 26/1/2017 (Ref: 17/025).

The Council have good internal financial controls in place. Cheque stubbs and invoices are initialled by signatories. The Clerk provides financial reports to council meetings. Councillors are provided with information to enable them to make informed decisions.

Fidelity Cover: £25,000

The level of Fidelity cover is within the recommended guidelines of year end balances plus 50% of the precept.

Transparency Code

Compliance for smaller councils with income/expenditure under £25,000. Smaller authorities should publish on their website from 1 April 2015:

Smaller Council: Yes

Website: www.littlewoldingfield.onesuffolk.net

- a) all items of expenditure above £100
Published – Yes
- b) end of year accounts (By 1 July)
2016 Annual Return, Section One Published – Yes
- c) annual governance statement (By 1 July)
2016 Annual Return, Section Two Published – Yes
- d) internal audit report (By 1 July)
2016 Annual Return, Section Four Published – Yes
- e) list of councillor or member responsibilities
Published – Yes
- f) the details of public land and building assets (By 1 July)
Published – Yes
- g) Minutes, agendas and meeting papers of formal meetings
Published – Yes

The Council have met the requirements of the Transparency Code.

I would like to take the opportunity to commend the Clerk on the well organised and excellent presentation of the Transparency Code documents on the website. Documents can be found easily and links are provided on a specific Transparency Code web page.

Budgetary controls

Verifying the budgetary process with reference to council minutes and supporting documents

Precept: £7,385

Date: 1/12/2015 (Ref: 15/110b)

Good budgetary procedures are in place. The precept was agreed in full council and the precept decision and amount has been clearly minuted. The Clerk ensures the council are aware of responsibilities, commitments, forward planning and the need for adequate reserves. Budget papers are prepared to ensure councillors have sufficient

information to make informed decisions. Budgets are monitored during the year.

Income controls

Precept and other income, including credit control mechanisms

All were found to be in order. Income controls were checked and income received and banked cross referenced with the Cash Book and bank statements.

Petty Cash

Associated books and established system in place

A satisfactory expenses system is in place with supporting paperwork.

Payroll controls

PAYE and NIC in place where necessary.
Compliance with Inland Revenue procedures
Records relating to contracts of employment

PAYE System in place: **Yes**

The Council continue to operate RTI in accordance with HMRC regulations. All supporting paperwork is in place and a P60 has been produced as part of the year end process. The Council are aware of their staging date for the pension regulations and have taken the appropriate steps.

It is noted that procedures are in place for the recruitment of a replacement Clerk in 2017.

Asset control

Inspection of asset register and checks on existence of assets
Cross checking on insurance cover

A separate asset register is in place. Values are recorded at cost value. The total value of assets are recorded at £2,937.

Bank Reconciliation

Regularly completed and cash books reconcile with bank statements

All were in order. The bank statements reconciled with the end of year accounts and bank reconciliations for all accounts.

Year-end procedures

Appropriate accounting procedures are used and can be followed through from working papers to final documents
Verifying sample payments and income
Checking creditors and debtors where appropriate.

End of year accounts are prepared on a Receipts & Payments Basis. All were found to be in order.

Sole Trustee

The Council has met its responsibilities as a trustee

The Council is not a sole trustee.

Internal Audit Procedures

The Council reviewed the effectiveness of the internal audit at a meeting held on 17/5/2016 (Ref: 16/052a).

The Internal Audit report was considered by the Council at a meeting held on 17/5/2017 (Ref: 16/052a).

Heelis & Lodge were appointed Internal Auditor at a meeting held on 17/5/2016 (Ref: 16/046).

External Audit

The External Auditor's report was considered by the Council at a meeting held on 20/9/2016 (Ref: 16/098a).

There were no matters raised by the External Auditor in relation to the 2015-2016 External Audit.

Additional Comments/Recommendations

- The Annual Parish Council meeting was held on 17/5/2016, within the required timescale. The first item of business was the Election of Chairman, in accordance with Standing Orders.
- There are no additional comments/recommendations to make in relation to this audit.
- I would like to record my appreciation to the Clerk to the Council for his assistance during the course of the audit work

Heather Heelis
Heelis & Lodge
12 April 2017

Agenda Item 12b Section 1 of Annual Return

Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of
smaller authority here:

LITTLE WALDINGFIELD PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2017, that:

	Agreed		'Yes' means that this smaller authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of this smaller authority to conduct its business or on its finances.	✓		has only done what it has the legal power to do and has complied with proper practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered the financial and other risks it faces and has dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this smaller authority and, where appropriate have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	NA
			✓

This annual governance statement is approved by this smaller authority on:

and recorded as minute reference:

Signed by Chair at meeting where approval is given:

Clerk:

*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how this smaller authority will address the weaknesses identified.

Agenda Item 12c Bank Reconciliation and the Statement of Accounts

LITTLE WALDINGFIELD PARISH COUNCIL				
Bank Reconciliation for Financial year ending 31st March 2017				
Balances per Bank Statements as at 31st March				
Treasurers Account		£9,789.64		
Business Instant		£2,519.84		
				£12,309.48
Add any Unbanked Cash as at 31 March				
				£0.00
Less Unpresented Cheques as at 31 March				
	479	£334.34		
	481	£90.00		
				£424.34
		Total Cash		£11,885.14
CASH BOOK				
Opening Balance				£10,014.00
Add Receipts in the year				£10,704.17
				£20,718.17
Less Payments in the year				£8,833.03
		Total Cash		£11,885.14
D. Crimmin RFO, Little Waldingfield Parish Council 8th April 2017				

LITTLE WALDINGFIELD PARISH COUNCIL

Receipts & Payments Account for the year ending 31st March 2017

Receipts			
Precept		£8,000.00	
Bank Interest		£1.27	
Grants		£2,521.08	
Donation		£20.00	
Other		£76.08	
VAT Repayment		£85.74	
			£10,704.17
Payments			
Clerks Salary		£2,437.13	
Admin		£724.71	
Insurance		£294.24	
Audit Inspections		£66.00	
Annual Subscriptions		£169.36	
Donations		£50.00	
Dog & Litter Bins		£278.62	
Grass Cutting		£1,150.00	
Maintenance		£5.06	
Closed Churchyard		£100.00	
Clive Memorial		£325.01	
Speed Watch		£50.00	
Community Led Plan		£0.00	
Street Lighting		£182.94	
Other		£2,193.04	
VAT Paid		£806.92	
			£8,833.03
Excess of Receipts over Payments			£1,871.14
Add Balance Brought Forward			£10,014.00
Balance Carried Forward			£11,885.14
Represented by			
Treasurers Account		£9,365.30	
Business Instant		£2,519.84	
Cash		£0.00	
			£11,885.14

Agenda Item 12d Explanations

Mrs Emma Prince
BDO
Arcadia House
Maritime Walk
Ocean Village
Southampton
SO14 3TL

Dear Mrs Prince

Please find enclosed the Annual Return from Little Waldingfield Parish Council for the year ending 31st March 2017.

The 2015 / 2016 Accounting Statement has been “RESTATED” as the car mileage allowance paid to the Clerk has now been classified as “Staff Costs” rather than “All Other Payments” in accordance to The Practitioners’ Guide dated March 2017 section 2.15 - Line 4: Staff Costs.

In 2015 / 2016 the car millage paid to the Clerk was £83.25

I also attach:

- An explanation of the quantified significant variances in relation to the Annual Return
- A bank reconciliation for the year ending 31st March 2017.

I hope that the annual return is in accordance to the criteria set but please do not hesitate to contact me should you have any questions.

Yours sincerely

Dave Crimmin MILCM
Clerk and RFO to Little Waldingfield Parish Council

Associated Papers LWPC Meeting on 16th May 2017

**Explanation to the quantified significant variances for boxes 2 - 6, 9 and 10 in
Section 2 of the 2016 / 17 Annual Return**

Box 2 Precept

2016 - £6,691 2017 - £8,000 Difference £1,309 20%

The councillors considered that to increase the reserves provision that this increase was required.

Box 3 Total Other Receipts

2016 - £884 2017 - £2,704 Difference £1,802 206%

Other Receipts	2016	2017	Difference
Grants	62	2,521	£2,459
Other	284	76	-£208
VAT	501	86	-£415
Donation	35	20	-£15
			£1,821

Box 6 Total Other Payments

2016 - £3,101 2017 - £6,396 Difference £3,295 106%

Other Payments	2016	2017	Difference
Administration	612	725	£113
Grass Cutting	700	1,150	£450
VAT	86	807	£721
Other including defibrillator & cabinet	132	2,193	£2,061
			£3,345

Box 9 Fixed Assets

2016 - £763 2017 - £2,937 Difference £2,174 285%

During 2016 / 2017 a defibrillator & cabinet (£2,000) and 2 dog bins (£174) were added to the asset register.

Agenda Item 12e Section 2 of Annual Return

Section 2 – Accounting statements 2016/17 for

Enter name of
smaller authority here:

LITTLE WALDINGFIELD PARISH COUNCIL

RESTATE

	Year ending		Notes and guidance
	31 March 2016 £	31 March 2017 £	
1. Balances brought forward	7,930	10,014	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	6,691	8,000	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	884	2,704	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	2,390 2,307	2,437	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	NIL	NIL	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).
6. (-) All other payments	3,101 3,184	6,396	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	10,014	11,885	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8. Total value of cash and short term investments	10,014	11,885	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	763	2,937	This cell shows the value of all the property the authority owns. It is made up of its fixed assets and long-term investments.
10. Total borrowings	NIL	NIL	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.
		✓	

I certify that for the year ended 31 March 2017 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

SIGNATURE

Date

RECEIVED

I confirm that these accounting statements were approved by this smaller authority on:

SIGNATURE

and recorded as minute reference:

MINUTE REFERENCE

Signed by Chair at meeting where approval is given:

SIGNATURE

Agenda Item 12f Responsible Finance Officer (RFO) Report
Receipts & Payments

Date	Details	Ref	Power	Receipts	Payments
01/04/17	Balance Brought Forward			9,365.30	0.00
08/04/17	BDC Precept			4,125.00	0.00
16/05/17	Heelis & Lodge - Audit Fee	486	LA 2011 ss 1 to 8	0.00	66.00
16/05/17	SALC - Annual Subscriptions	487	LA 2011 ss 1 to 8	0.00	174.69
30/06/17	DF Crimmin - Salary Apr to June	488	LA 2011 ss 1 to 8	0.00	435.49
30/06/17	DF Crimmin - WFHA Apr to June	488	LA 2011 ss 1 to 8	0.00	39.00
30/06/17	HMRC - Clerk Tax	489	LA 2011 ss 1 to 8	0.00	108.80

Reconciliation

Account	Statement Date	Statement Balance	Actual Balance	Unpresented Cheques	Credits not shown	Difference
Treasurers Account	28/04/17	£13,490.30	£12,666.32	£823.98	£0.00	£0.00
Business Instant	31/03/17	£2,519.84	£2,519.84	£0.00	£0.00	£0.00
Cash	10/05/17	£0.00	£0.00			£0.00
		£16,010.14	£15,186.16	£823.98	£0.00	

Statement of Accounts vs Budget

	Budget	Actual		Reserves	Budget	Actual
Assets Brought Forward		£11,885.14				
<u>Income</u>			<u>Expenditure</u>			
Precept	£8,250.00	£4,125.00	Clerks Salary		£2,353.00	£544.29
Bank Interest	£2.00	£0.00	Admin		£1,000.00	£39.00
Grants	£412.00	£0.00	Insurance		£270.00	£0.00
Donation	£0.00	£0.00	Audit Inspections		£75.00	£66.00
Other	£0.00	£0.00	Annual Subscriptions		£285.00	£174.69
VAT Repayment	£0.00	£0.00	Donations		£50.00	£0.00
			Dog & Litter Bins		£410.00	£0.00
			Grass Cutting		£1,150.00	£0.00
			Maintenance		£100.00	£0.00
			Closed Churchyard		£950.00	£0.00
			Clive Memorial	£2,474.99	£0.00	£0.00
			Speed Watch		£100.00	£0.00
			Community Led Plan		£200.00	£0.00
			Street Lighting		£250.00	£0.00
			Other		£500.00	£0.00
			VAT Paid		£0.00	£0.00
Total	£8,664.00	£4,125.00	Total	£2,474.99	£7,693.00	£823.98
			Assets Carried Forward			£15,186.16
Total		£16,010.14	Total			£16,010.14

Agenda Item 12g Clerk's Hourly Rate

As per your resolution in item 16/090 at your meeting on the 19th July 2016, the Clerk's hourly rate increased by 1% from the 1st April 2017.

Agenda Item 13c Status of planning applications

Application Reference	Address	Planning Details	LWPC Minute	Parish Council Comments	Babergh DC Comments
B/16/01578	The Cottage, Church Road	Application under Section 73 of the Town and Country Planning Act (1990): Erection of 2 no. two storey dwellings and detached garage building for plot 2 (following demolition of existing dwelling and garage). Alterations to front boundary wall to create 2 no. new vehicular access and stopping up of existing vehicular access without compliance with condition 13 of B/12/01469/FUL to allow erection (and retention) of 1200mm high replacement front boundary wall.	17/005a 17/053d	Objected Supported	
B/17/00158	SRL Technical Services Ltd, Holbrook House, The Street	Proposed New Laboratory and extension to existing offices. New archive shed. Additional parking and relocation of existing store. Demolition of plant room.	17/038a	Supported	Approved 11/04/2017
B/17/00170	1 Priory Cottages, Church Road	Erection of attached single garage (amended scheme to application B/16/01687/FHA)	17/038b	Objected	
B/17/00189	Wood Hall Lodge, Haymarket	Erection of two-storey and single storey side extensions to form granny annexe.	17/038c	Supported	Approved 17/04/2017
B/17/00370	Wood Hall, Haymarket	Application for Listed Building Consent- Removal of storm damaged remains and re-use of materials for erection of 1no dwelling (amended scheme to that approved under B/13/01311/LBC)	17/053a	Supported	
B/17/00369	Wood Hall, Haymarket	Erection of 1 no. dwelling (revised scheme to that approved under B/13/01310 due to storm damage)	17/053b	Supported	
B/17/00905	Tinkers Cottage, The Street	Erection of single-storey extension (following removal of shed) and installation of french doors to rear.	17/053c	No comment	

Agenda Item 16 Speed Indicator Devices (SID)

SCC has provided alternative wording for the clause that is causing LWPC's insurers concern. There have been some changes proposed to SCC on this and we await their response.

Subject to LWPC's insurers considering that any revised clause is fully covered by your insurance provisions, would councillors be happy for the Clerk to proceed with the project subject to funding being the same as previously? LWPC has agreed to pay £500 towards the capital costs for the equipment and pay its share of the Community Wardens time in operating the scheme.

Agenda Item 19 BDC Meeting

As per the email I circulated on the 3rd May 2017. To date I have booked Andy Sheppard to attend.