

**Associated Papers APC Meeting on 25<sup>th</sup> 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**

<b>Minute</b>	<b>Action</b>	<b>Complete ✓</b>
15/035	New Further Street road sign in place.	✓
15/069	Wrote to SCC Highways with request to extend 30mph zone.	
15/097	Damaged Vicary Estate road sign reported to Babergh.	
		✓
15/101	Minutes placed on website and notes sent to magazine.	✓
15/105 a	Cheques sent to suppliers.	✓
15/105 b	Declined offer to join Community Caretaker Scheme	✓
15/105 d	Transparency grant received from SALC.	✓
15/106	Planning Application response sent to BDC.	✓
15/108	Meeting arranged with local landowner.	✓
15/109	APC meeting dates for 2016 published.	✓
15/110	Contacted BDC re Dementia Awareness session.	
	<b>Clerk Hours</b>	
	As at 3rd January 2016 - 171 hours worked / 160 hours paid.	

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**Agenda Item 7a Responsible Finance Officer (RFO) Report**

**Receipts & Payments**

Date	Details	Ref	Power	Receipts	Payments
07/12/15	Interest 7 Sep to 6 Dec	BS 220		1.55	0.00
11/12/15	SCC P3 Grant	100027		165.75	0.00
21/12/15	SALC Transparency Grant			57.30	0.00
11/01/16	PWLB - Repayment	D/Dr	LA 2011 ss 1 to 8	0.00	786.66
25/01/16	SCC - Street Lighting	725	LA 2011 ss 1 to 8	0.00	370.35

**Reconciliation**

	Statement Date	Statement Balance	Actual Balance	Unpresented Cheques	Credits not shown	Difference
Community	31/12/15	£100.00				
Premium Accounts	31/12/15	£13,581.06	£11,988.40	£1,692.66	£0.00	£0.00
Cash	16/11/15	£0.00	£0.00			£0.00
		£13,681.06	£11,988.40	£1,692.66	£0.00	

**Statement of Accounts vs Budget**

	Budget	Actual	Reserves	Budget	Actual
Assets B/Forward		£8,718.84			
<b><u>Income</u></b>			<b><u>Expenditure</u></b>		
Precept	£7,646.64	£7,646.64	Clerks Salary	£2,011.00	£1,489.95
Grants	£331.40	£4,939.53	Admin	£1,260.00	£631.31
Bank Interest	£5.00	£4.45	Donations	£600.00	£350.00
Loan	£0.00	£0.00	Street Lighting	£425.00	£308.63
Other	£200.00	£181.83	Street Lighting Upgrade	£0.00	£0.00
VAT Repayment	£0.00	£144.08	Insurance	£330.00	£301.17
			Inspection	£100.00	£0.00
			P3 Scheme	£360.00	£360.00
			Licensed Footpaths	£175.00	£0.00
			Contingency	£500.00	£0.00
			Maintenance	£575.00	£0.00
			Loan Repayment	£1,417.14	£1,473.82
			Loan Interest	£156.18	£99.50
			Allotments / Conservation	£750.00	£455.00
			VAT Paid	£0.00	£826.86
<b>Total</b>	<b>£8,183.04</b>	<b>£12,916.53</b>	<b>Total</b>	<b>£750.00</b>	<b>£8,364.32</b>
			Assets C/Forward		£11,988.40
<b>Total</b>		<b>£21,635.37</b>	<b>Total</b>		<b>£21,635.37</b>

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**Agenda Item 7b Precept Proposal 2016 / 2017**

At the November meeting you agreed an expenditure budget of £8,743.32 for 2016 / 17.

	2014 / 15		2015 / 16			2016 / 17
	Budget	Actual	Budget	Actual to Date	To year end	Budget
<b>Income</b>						
Grants	255.80	331.40	331.40	4,939.53	<b>4,716.48</b>	331.40
Bank Interest	5.00	5.27	5.00	4.45	<b>5.00</b>	5.00
Loan	0.00	0.00	0.00	0.00	<b>0.00</b>	0.00
Other	0.00	522.75	200.00	181.83	<b>181.83</b>	300.00
VAT Repayment	0.00	184.89	0.00	144.08	<b>144.08</b>	0.00
<b>Total Income</b>	<b>260.80</b>	<b>1,044.31</b>	<b>536.40</b>	<b>5,269.89</b>	<b>5,047.39</b>	<b>636.40</b>
<b>Precept</b>		<b>7,362.96</b>			<b>7,646.64</b>	
<b>Expenditure</b>						
Clerks Salary	2,007.00	1,992.15	2,011.00	1,489.95	<b>2,177.62</b>	2,200.00
Admin	1,100.00	819.86	1,260.00	631.31	<b>1,260.00</b>	1,300.00
Donations	600.00	600.00	600.00	350.00	<b>600.00</b>	600.00
Street Lighting	650.00	314.56	425.00	308.63	<b>330.00</b>	350.00
Insurance	355.00	317.42	330.00	301.17	<b>301.17</b>	330.00
Inspection	100.00	0.00	100.00	0.00	<b>0.00</b>	100.00
P3 Scheme	275.00	331.40	360.00	360.00	<b>360.00</b>	360.00
Licensed Footpaths	150.00	168.50	175.00	0.00	<b>175.00</b>	175.00
Contingency	500.00	96.85	500.00	0.00	<b>500.00</b>	500.00
Maintenance	295.00	237.33	575.00	0.00	<b>575.00</b>	600.00
Loan Repayment	1,417.14	1,448.37	1,417.14	1,473.82	<b>1,417.14</b>	1,417.14
Loan Interest	156.18	124.95	156.18	99.50	<b>156.18</b>	156.18
Allotments / Conservation	375.00	5.00	455.00	3,805.73	<b>3,805.73</b>	655.00
VAT Paid	0.00	144.08	0.00	826.86	<b>900.00</b>	0.00
<b>Total Expenditure</b>	<b>7,980.32</b>	<b>6,600.47</b>	<b>8,364.32</b>	<b>9,646.97</b>	<b>12,557.84</b>	<b>8,743.32</b>

**Reserves held by APC**

I am proposing that initially £500 be established for the new allotments and an increase in the reserve for Asset Replacement. The increase in the Clerk's Gratuity reserve is in accordance to his contract.

	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	700.00	700.00	700.00	850.00	850.00	1,000.00
Allotments / Conservation	750.00	750.00	750.00	500.00	500.00	500.00
Election Costs	1,100.00	1,420.00	1,420.00	1,420.00	1,420.00	1,400.00
Clerk Gratuity Fund	457.64	527.64	527.64	603.64	603.64	680.64
<b>Total Earmarked Reserves</b>	<b>3,007.64</b>	<b>3,397.64</b>	<b>3,397.64</b>	<b>3,373.64</b>	<b>3,373.64</b>	<b>3,580.64</b>
General Reserves	3,904.40	5,321.20	5,321.20	5,481.39	5,481.39	?

**Precept for 2016 / 2017**

Barry Hunter, Babergh's Corporate Manager for Financial Services, has written to APC regarding the Tax Base in which he stated that APC's Tax Base will decrease from **173.59** in 2015 / 16 to **171.81** in 2016 / 2017.

Using the projections for income, expenditure and earmarked reserves, APC 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     Decrease the Precept to £7,568 to keep the Band D Council Tax the same as previously.

Example 2     Increase the Precept to £7,800

Example 3     Increase the Precept to £8,000.

	2014 / 15	2014 / 15	2015 / 16	2015 / 16	2015 / 16
			Example 1	Example 2	Example 3
<b>START OF YEAR</b>					
Earmarked Reserves	3,007.64	3,397.64	3,373.64	3,373.64	3,373.64
General Reserves	3,904.40	5,321.20	5,481.39	5,481.39	5,481.39
<b>Total Reserves</b>	<b>6,912.04</b>	<b>8,718.84</b>	<b>8,855.03</b>	<b>8,855.03</b>	<b>8,855.03</b>
Income ex Precept	1,044.31	5,047.39	636.40	636.40	636.40
Precept	7,362.96	7,646.64	7,568.00	7,800.00	8,000.00
<b>Total Income</b>	<b>8,407.27</b>	<b>12,694.03</b>	<b>8,204.40</b>	<b>8,436.40</b>	<b>8,636.40</b>
Expenditure	6,600.47	12,557.84	8,743.32	8,743.32	8,743.32
<b>END OF YEAR</b>					
Earmarked Reserves	3,397.64	3,373.64	3,580.64	3,580.64	3,580.64
General Reserves	5,321.20	5,481.39	4,735.47	4,967.47	5,167.47
<b>Total Reserves</b>	<b>8,718.84</b>	<b>8,855.03</b>	<b>8,316.11</b>	<b>8,548.11</b>	<b>8,748.11</b>
<b>Tax Base</b>	167.15	<b>173.59</b>	<b>171.81</b>	<b>171.81</b>	<b>171.81</b>
<b>Band D Council Tax</b>	£44.05	<b>£44.05</b>	<b>£44.05</b>	<b>£45.40</b>	<b>£46.56</b>

The Council Tax that a Band D household in Assington pays is the Precept demanded by APC divided by the Taxbase for that year.

Finally, I would again recommend that the grant being given to APC 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     Footpath cutting contract**

D Gotts is quoting £360, the same price as in 2015, to cut the footpaths in 2016. Do councillors wish to renew the contract?

**Agenda Item 7d Sector Led Body for audit procurement**

I forwarded emails from SALC to you on the 24<sup>th</sup> November and the 11<sup>th</sup> 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](http://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 31<sup>st</sup> March in the second email)

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

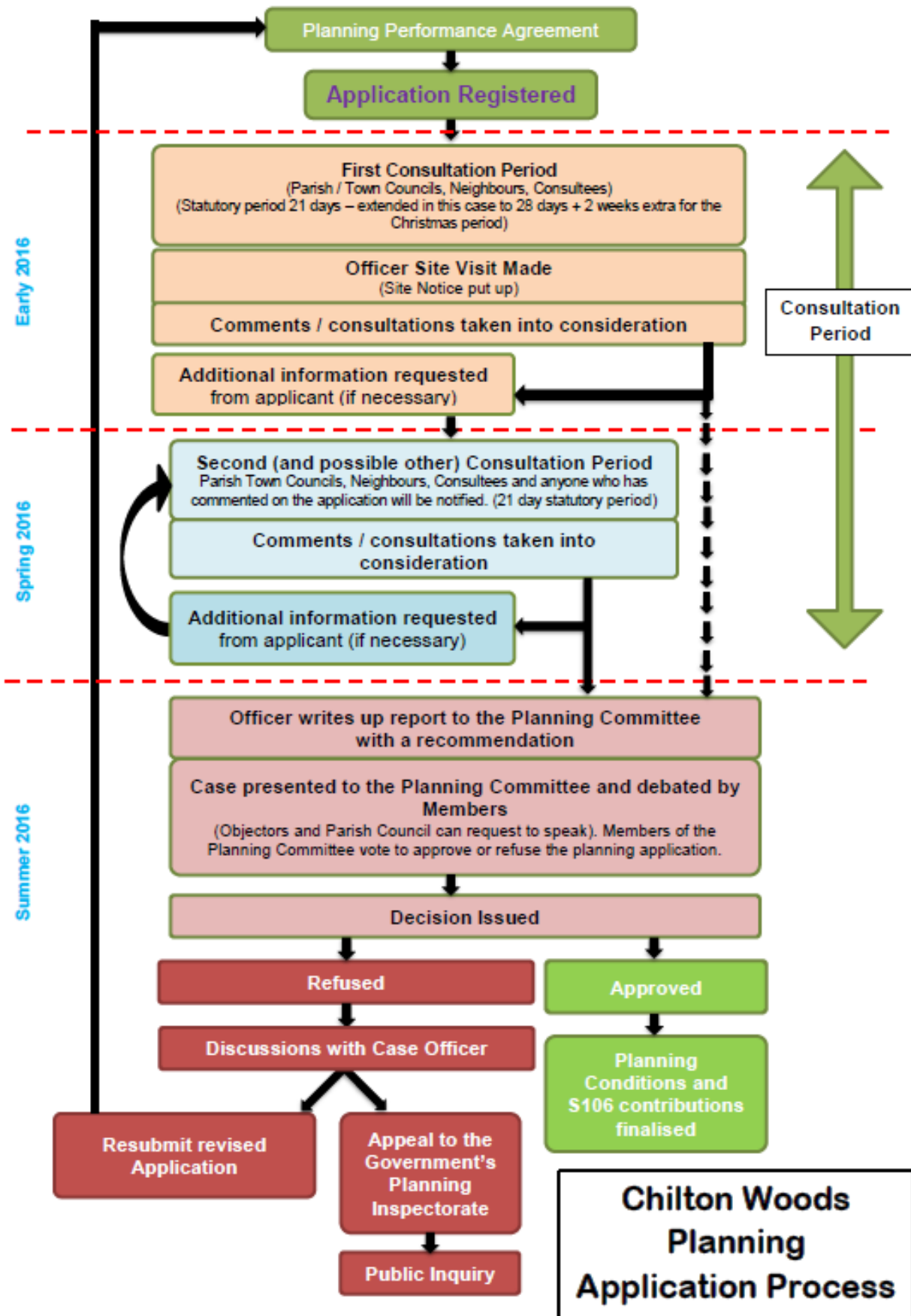
Whilst there is very little detail on how the SLB will operate or APC costs for the scheme, the work involved in the alternate arrangements, will in my opinion, place a far heavier burden on APC in both resource time and invariably costs.

**Agenda Item 8b Status of planning applications**

BDC Ref	Application	APC Ref	Date of Response	APC Response	BDC Response
B/08/00316	Enforcement Reference following APC's question re vehicular access at 8 The Gurdons			Raised	
	Heritage enquiry re Bambridge Hall	12/115		Building now sold.	
B/15/01348	The Barn at Assington, The Street - Change of use to caravan and camping site including provision for static, seasonal and touring caravans, tented camping and winter storage of caravans.	15/094a	30/10/15	Object	
B/15/01393	The Barn at Assington, The Street - Erection of 2 No. two bedroom houses and 1 No. four bedroom house with associated off street parking and detached garages. Construction of new vehicular access.	15/094b	30/10/15	Support	Approved 18/11/2015
B/15/01378	Moors Farm, Wormingford Road - Application for Listed Building Consent - Conversion of existing single storey detached barn together with associated works to provide 2 No. units of holiday accommodation.	15/094c	30/10/15	Support	Approved 17/12/2015
B/15/01377	Moors Farm, Wormingford Road - Conversion of existing single storey detached barn together with associated works to provide 2 No. units of holiday accommodation.	15/094d	30/10/15	Support	Approved 17/12/2015
B/15/01382	Adjoining Parish - Gedding Hall, Nayland Road - Alterations and conversion of two barns to residential use.	15/106a	24/11/15	No comment	

**Agenda Item 8c Chilton Woods**

Babergh has updated its website with the following planning application process chart for Chilton Woods:



**Agenda Item 11 Internal Control and Audit processes**

Under the Finance and Audit Regulations APC 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 Internal Controls and to consider the findings of this review. In 2011 the need for a council to review its systems of internal audit was removed. However, as it appears to be a good process to undertaken annually, the current process is included for your review.

**Internal Controls**

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 the foot of each page of the minutes the fact that "Assington Parish Council adopted the General Power of Competence on the 18<sup>th</sup> 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 Barclays 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. Three councillors, Symonds, Symons and Thorogood are the signatories for the Bank 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 APC meeting on 23<sup>rd</sup> November 2015 and the process and financial statements are included in the minutes. The 2016 / 2017 Precept process will be included in the minutes of the meeting on the 25<sup>th</sup> January 2016.

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 Auditor**

Mr White was appointed as this Council's Internal Auditor at the APC meeting held on 18<sup>th</sup> May 2015 minute 15/047. Mr White meets the criteria set for an internal auditor as he is completely independent from the Council, undertakes the audit in accordance to the APC's Audit Plan with integrity, objectivity and a good understanding of local council legislation and procedures.

Mr White produced a professional and helpful report for the 2014 / 2015 accounts which you accepted at the Parish Council meeting held on 18<sup>th</sup> May 2015 minute 15/053a. Mr White undertakes the level of coverage required of a council of this size at no fee.

Agenda Item 12 Risk Register

Risk Identified	Impact	Risk	Insurance Cover	Steps Taken to Minimise Risk
Fraud by Clerk or Councillor(s) resulting in immediate financial loss	Medium	Low	Yes	1. Internal accounting procedures and controls as under Financial Regulations 2. Examination of all records by Internal Auditor (following end of financial year) 3. Councillors check bank statements against accounts reconciliation at each meeting. 3. No assets held in cash
Financial loss due to negligent or inadequate accounting	Medium	Low	No	1 and 2 as above, with particular attention paid to sound budgeting and adequate precept arrangements
Loss of or damage to Council records				
1. Accounts	Medium	Low	Limited Insurance	Accounts books from 1st April 2001 backed up by: 1. Computer hard disk 2. Back up held on BT Cloud Pre-Oct.1973 held in Bury archives.
2. Minutes i. Historical ii. Post-1973 iii. May 2001 onwards	Low Medium High	Low Low Low	Limited Insurance	Minute books held by Clerk. Minutes also retained on: 1. Computer hard disk 2. Back up held on BT Cloud.
Loss of or damage to Council property				Assets register kept up to date
1. Street Lighting	Medium	Low	Yes	Regular inspections carried out by Suffolk County Council
2. Seats, notice board	Low	Low	Yes	Inspected and maintained by Parish Council
3. Dog Bins & Grit Bins  (Bus shelter is the property of SCC)	Low	Low	Grit Bins only as dog bins below excess.	Inspected and maintained by Parish Council
Injury to persons as a consequence of assets ownership or provision of amenities	Low	Low	Yes	All physical assets and parish footpaths regularly inspected
Damage to Council's reputation	Medium	Low	No	The Council and each individual councillor follow legal requirements and standing orders. They adhere to the Code of Conduct for Parish Councils. The councillors consider any training requirements at the meeting in May. Any complaints or grievances are investigated without delay.

No changes have been made to the working practices of the Council which are likely to have any bearing on risks and their management.

As resolved at the Assington Parish Council meeting held on 25<sup>th</sup> January 2016



**Agenda Item 13      Standing Orders & Financial Regulations**

I have reviewed the Standing Orders and Financial Regulations adopted by APC, 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.