

TWYFORD PARISH COUNCIL

**Minutes of a meeting of the Finance Committee
held on Thursday 11th May 2017 at 7.30 p.m. in the Pavilion at Hunter Park**

Members Present	Members Apologies/Absences	Attendees
Councillor Watson (Chair)	Councillor Corcoran	T. Bronk Clerk (& RFO)
Councillor Forder-Stent	Councillor Mitchell	J. Nicholson
Councillor Lawton	Councillor Sellars	
Councillor West		

Item	Business transacted
F1/17	To note absences and consider apologies for absence
	The apologies of Councillors Corcoran, Mitchell and Sellars were accepted.
F2/17	To receive declarations of interest relevant to Agenda Items
	Councillor Watson declared personal interests arising from roles as Trustee of the Parish Hall and Governor of Twyford Prep. School.
F3/17	Public Participation - To receive questions from the members of the public
	The attendance of J. Nicholson the selected applicant for the roles of Clerk and Responsible Financial Officer was noted.
F4/17	To approve and sign as a true record the minutes of the meeting held on 16th March 2017
	The previously circulated minutes of the Full Council Meeting dated 16 th March 2017 were considered. Resolved: "The Minutes of the meeting held on 16 th March 2017 are approved as an accurate record of the meeting". Proposed by Councillor Lawton, seconded by Councillor Forder-Stent and carried unanimously.
F5/17	Update on matters arising from the minutes of the meeting held on 16th March 2017
	The actions brought forward, recorded at Annex 1, were discussed and their status noted.
F6/17	To review receipts and payments accounts for the financial year 2016/17, the Asset Register and the Section 2 Accounting Statements as presented for internal audit
	The Chair referred to each item of the listed receipts and payments in the accounts for the financial year 2016/17 (Annex 2), explaining variances from budget and the actuals of the prior year. The RFO drew attention to the changed accounting basis referred to in the notes and warned that comparisons are misleading. The former 'income and expenditure basis' means that debtors are included in the 2015/16 accounts, but the receipts are also included in the 2016/17 'receipts and payments basis' accounts because that is when the money was received, debtors normally include VAT reclaimed and various sports hire receipts for cricket, football and the pavilion. The Chair added that street lighting costs are invoiced six monthly and so the accrued costs for October to March 2016 should be reflected in the 2015/16 accounts but the payment made in April is also recorded in the 2016/17 accounts. However, as the payment for October to March 2017 was made in April 2017 the 2016/17 accounts do only show 12months of costs. The Chair drew attention to the exceptional level of grants and donations received, due to the contribution towards the Parish Hall refurbishment by the Hall Management Committee,

	<p>payments for which are in the 'Miscellaneous' category. The net cost to the Parish Council was therefore only one third of the contract cost.</p> <p>The Chair also referred to Open Spaces Funding (grants received from Winchester City Council) being used for the purchase of new Assets (Outdoor Gym, Goal posts and Nest Swing) so the net cost of new outdoor assets was £302 for a bench in Hunter Park. Whilst Hunter Park grounds, pavilion and equipment maintenance costs are significant they are also partially offset by letting income.</p> <p>The Chair referred to the balance of cash at the year end and drew attention to each of the earmarked reserves, reducing the unreserved cash to approximately £60,000. The RFO referred to analysis displayed at the Annual Parish Assembly, which showed routine expenditure and the exceptional expenditure incurred in 2016/17 and also the nature of netting of income against various categories of expenditure (Annex 3).</p> <p>The Chair referred to the Asset Register (extract at Annex 4) having recently been reviewed by the Full Parish Council which resolved to accept the recommended write-down of the recorded asset value brought forward into 2016/17. The Clerk reported the defibrillator had since been added to the list therefore slightly reducing the amount to be written-down. The Committee noted that all asset values are now supported by a list of assets so that as any asset is disposed of the amount of write down required is known. The Chair explained why for historic reasons some land is only recorded as £1 and why the accounting regulations require assets to be recorded at cost and depreciation is not reflected in the accounts.</p> <p>The analysis of the accounts for 2016/17 into the categories required for disclosure in the accounting Statement 2 at Annex 5 was noted.</p>
F7/17	<p>To receive a report on the findings, conclusions and recommendations of the internal auditor and to discuss and agree any action to be taken in response</p> <ul style="list-style-type: none"> - Note an oral report may be necessary because the audit is on Monday 8th May
	<p>Each item in the report of the Internal Auditor (Annex 6) was discussed.</p> <p>Accounting Spreadsheet – Noted. Accounting systems to be reconsidered in the future.</p> <p>Hunter Park – Noted. Income is currently insufficient to warrant employment of another person.</p> <p>Grants – Noted and action agreed.</p> <p>Action - Clerk to adjust s137 and grants entries in the year end accounts.</p> <p>Asset Register – Noted</p> <p>Admin expenses – Agreed</p> <p>Action – Full Council AGM to agree a limit for a debit card for use by the newly appointed RFO.</p> <p>Wages – Noted and that the matter was already an agenda item before the audit.</p> <p>Reserves – Noted.</p> <p>Action – The Full Council AGM to consider the status of capital projects.</p> <p>Budget – Agreed. The omission from the December 2016 minutes is to be rectified.</p> <p>Action - The omission from the December 2016 minutes is to be rectified.</p> <p>Transparency Code – Noted.</p> <p>Action – Clerk to add a map to the website</p>

F8/17	<p>To consider and agree any changes to the receipts and payments accounts for the financial year 2016/17, the Asset Register and the Section 2 Accounting Statements and to agree the recommendation to the Full Council that they be approved</p>
	<p>The recommendations of the internal auditor to adjust the accounts were agreed.</p> <p>Action- The Grants and Donations and s137 totals are both to be amended to reallocate grants to the Methodist Church and Twyford St Mary the Virgin Church.</p> <p>The Committee noted the completed report of the Internal Auditor for submission to the external auditor (Annex 6), agreed that the responses to the Governance Statement remained unchanged since its consideration in March and that Statement 2 should be completed and circulated for the attention and consideration of the Full Council well in advance of the AGM.</p> <p>Action The Clerk is to finalise the post internal audit accounts and accounting statement and circulate to all Parish Councillors.</p>
F9/17	<p>To note the status of annual returns to HMRC and HCC Pensions</p>
	<p>The RFO confirmed that the Final Submission for the payroll for 2016/17 had been submitted to HMRC and that the annual pensions submission had been submitted to Hampshire County Council.</p> <p>Forms P60 remain to be completed in May and P11D by July.</p> <p>Action - Forms P60 and P11D to be completed and issued within deadlines.</p> <p>The RFO confirmed that VAT returns were up to date. The refund for the quarter to 31 March has been received. The next VAT return is for the quarter to 30 June must be submitted in July.</p>
F10/17	<p>To consider the Clerk and Cleaner's remuneration arrangements and agree recommendations to the Full Council for the financial year 2017/18</p>
	<p>Confidentiality was discussed but due to publication of all payments during 2016/17 the RFO stated that actual net pay was clear to any reader of the Full Council minutes. The Chair reported that the Cleaner has requested to be paid £80 per month, which has not been revised for several years. The RFO added that the number of hours the cleaner is required to work has been monitored to ensure that the rate per hour remains above the Living Wage; a small reduction in hours has therefore recently occurred to be compliant with the law; although cleaning standards have been maintained. The Clerk added that the Cleaner had not been issued a contract of employment, this has been worked on with the aim of issuing it before the end of May. The wage is paid by standing order; due to possible changes of tax code the RFO suggested that the arrangement should cease.</p> <p>Action – Clerk to issue a contract of employment to the Cleaner. A covering letter provided by Clerk or Chair of Finance, referring to the hours worked and rate of pay, is to state that the hours worked may not be reduced if Sandra requests, or the Council determines that the amount of cleaning required cannot be reduced.</p> <p>Action – New RFO to consider whether to cancel the standing order for Cleaner wages and make monthly payments by internet banking transfer.</p> <p>The use of National wage scales for the Clerk/RFO salary was noted (Annex 7) and that 'point 26' was the starting scale for Clerks without any specific experience or qualifications. Advances each year based on experience are subject to confirmation of satisfactory performance. It was noted that the current Clerk's salary at point 26 used a 2015 rate that had been updated in 2016 but</p>

	<p>not actioned. The rate for all scale points had again been increased by the public sector 1% pay award with effect from April 2017.</p> <p>Resolved: To recommend to the Full Council that the wages of the Cleaner remain at £80 per month (in accordance with the Cleaner's request, - the Recreation Committee to consider whether the hours worked remain sufficient); that the relevant increments of the national pay scales for 2016 and 2017 be adopted for the salary of the Clerk (and the unpaid salary due to the Clerk for 2016/17 be paid in May or June 2017).</p> <p>Proposed by Councillor Lawton, seconded by Councillor Watson and carried unanimously.</p> <p>The remuneration of the newly appointed Clerk remains subject to contractual negotiation and proposals are to be submitted to the Full Council in due course.</p>
F11/17	<p>To consider and agree Standing Orders, Direct Debits and other regular payments for the financial year 2017/18 for approval by the Full Council</p>
	<p>The RFO referred to the opportunity to agree that certain payments are made by Standing Order and Direct Debit and that other routine payments for specified utilities can be approved annually. Currently some utilities are not included resulting in receipt of 'red notices' before the monthly payment approval can be sought.</p> <p>Standing Orders:</p> <ul style="list-style-type: none"> Cleaner's Wages, £80 per month <p>Direct Debits:</p> <ul style="list-style-type: none"> Southern Electricity (for Old Pavilion/Field use) Information Commissioner British Gas (Pottinger Pavilion supply) Public Works Loans Board <p>Recommended additional direct debits:</p> <ul style="list-style-type: none"> Water – Allotments, Field, Pavilion <p>Regular Payments for Approval</p> <ol style="list-style-type: none"> 1. Contractual monthly payment to Green Smile 2. Contractual monthly payment to Matt Riley (until September 2017) 3. Contractual salary payment to the Clerk (based on 16 hours and weekly allowance only) 4. Monthly telephone costs (currently a reimbursement of costs charged to the Clerk) <p>Action - the Clerk to prepare a resolution for the next Full Council meeting (May AGM) to enable these changes to be made, and [subject to Full Council approval] the Clerk to set up the new direct debits for water supply as specified.</p>
F12/17	<p>To agree the continued use of HSBC Bank and to recommend to the Full Council that Councillor Stephanie West and Joanne Nicholson the new Clerk and RFO be added as signatories and persons enabled to perform internet banking activities</p>
	<p>The Committee considered the reputation and service from HSBC and agreed to continue to use it. It noted that having ceased to use the Co-op Bank the RFO was to look for another account for long term deposits. Due to compensation limits and balances following receipt of precept the RFO will look at other banks.</p>

	<p>Resolved: To recommend to the Full Council that Stephanie West and Joanne Nicholson be added as signatories and persons enabled to perform internet banking activities involving the Parish Council accounts at HSBC (and any other banks at which the Parish Council open accounts); and that an HSBC debit card be obtained for the use of Joanne Nicholson.</p> <p>Proposed by Councillor Watson, seconded by Councillor Lawton and carried unanimously.</p> <p>Action – RFO to seek an appropriate long term deposit account.</p> <p>Action – [subject to Full Council approval] RFO to prepare documents asking HSBC to add the 2 new signatories and supply a debit card.</p>
F13/17	<p>To consider and agree any changes to the Council’s Financial Regulations and to agree the recommendation to the Full Council AGM that they be approved</p>
	<p>Discussion took place of the effectiveness of existing Financial Regulations and the changes made to the Financial Regulations adopted in 2016. It was noted that the National Association of Local Councils had published a revised model template of Financial Regulations since the current regulations were revised for adoption in June 2016. A cursory review by the RFO had identified that the new template was considerably more detailed and prescriptive.</p> <p>Resolved: The Full Council AGM shall be recommended re-adoption without amendment of the existing Financial Regulations subject to their review by the new RFO and receipt of proposals for any changes before the AGM of 2018.</p> <p>Proposed by Councillor Watson, seconded by Councillor Lawton and carried unanimously.</p> <p>Action – New RFO and Chair of Finance Committee appointed at the AGM to review the NALC model and make recommendations.</p>
F14/17	<p>To consider and agree any changes to the Council’s Standing Orders and to agree the recommendation to the Full Council AGM that they be approved</p>
	<p>Discussion took place of the effectiveness of the existing Standing Orders and changes made to the Standing Orders adopted in 2016. The RFO confirmed that when the Agenda was set there were no published changes to the Standing Order template adopted by the Council in June 2016.</p> <p>Resolved; The Full Council AGM shall be recommended re-adoption without amendment of the existing Standing orders.</p> <p>Proposed by Councillor Watson, seconded by Councillor Lawton and carried unanimously.</p>
F15/17	<p>To agree the timetable and responsibilities for review of the Council’s insurance arrangements</p>
	<p>It was noted that the current 3 year insurance contract expires on 30th September 2017. The Chair advised that the Council’s broker will review options and make a recommendation for consideration before 30th September.</p> <p>Action – RFO to inform the Council’s insurance broker of changes to the schedule of cover required after 30th September, noting the outcome of the assessment of the cost of rebuilding the Pavilion and the revised Asset Register.</p>
F16/17	<p>To raise any items for the next agenda and agree the date of the next meeting [currently scheduled for 12 October].</p>
	<p>The Chair advised that a meeting in advance of the October budget confirmation meeting was desirable and the date of 14th September agreed for the next meeting.</p> <p>Agenda items are to include the setting of parameters for the 2018/19 budget and agreeing timetable of the budget setting process.</p> <p>The meeting closed at 10.15pm.</p>

Table of outstanding actions				
Owner	Action to be taken	Target Date <i>[Revised]</i>	Action Taken <i>[Update]</i>	Status after meeting of 16th March 2017
Cllr Watson	Seek an estimate for future insurance purposes of the replacement cost the Pavilion	31 Oct. <i>March 17</i> <i>Sept 2017</i>	Awaiting surveyor visit to Parish Hall	In progress
Actions added by the meeting on 16 March 2016				
Clerk 38/16	Write to Winchester CC and the SDNPA to enquire into CIL payments for which the Council may be eligible	10 May	Email responses from WCC and SDNPA are part of the Full Council minutes of March and copied below.	Closed
Clerk 41/16	Restate the assets held as at the year end and write off assets values that cannot be confirmed	23 rd March	Action completed and reviewed by the Internal Auditor on 8 th May.	Agenda Item

Extracts from emails concerning the above action on CIL.

Dear Mr Bronk,

Thank you for your email. I'm the CIL officer for Winchester City and deal with CIL liability for Planning applications within that part of the District for which Winchester is the Planning Authority. Winchester introduced CIL in 2014 and any CIL liable Permission granted on or after 7 April 2014 would have incurred a CIL liability. CIL is payable when work commences and at that point the developer would have paid their liability. However, there have been no CIL liable commencements in that part of Twyford that remains with Winchester's Planning area.

As you know, the greater part of Twyford Parish is within the South Downs National Park who are the Planning Authority, and they have not introduced CIL. This is about to happen and CIL will apply to any CIL liable Permission granted on or after 1 April this year. No doubt someone from SDNPA will be in touch soon regarding CIL in the Park.

Yours sincerely,

Paul Robinson, CIL Officer, Development Management, Winchester City Council

Dear Mr Bronk,

As Paul has pointed out, South Downs National Park Authority are not currently charging CIL, however as of 01 April 2017 we will be. Parish Councils will be entitled to a percentage of CIL receipts collected in that area (15% where no Neighbourhood Development Plan exists, and 25% where one does exist); I believe Twyford Parish Council are currently developing a Neighbourhood Development Plan.

Moving forward, we will likely be inviting stakeholders such as yourselves to submit expressions of interest for infrastructure projects. We will keep you updated on the progress of this project as it moves forward.

Regards,

Lillian Wakely, Development Management Officer (Community Infrastructure Levy), South Downs National Park Authority

TWYFORD PARISH COUNCIL						
SUMMARY RECEIPTS & PAYMENT ACCOUNT						
<u>YEAR ENDED 31 MARCH 2017</u>						
Annual Budget	Actual-v Budget	RECEIPTS	Figures shown exclusive of VAT			
		Finance	£	£		
73,250.00	97%	Precept	71,101.69			
250.00	30%	Bank Interest	74.53			
500.00	6601%	Grants & Donations	33,003.94			
<u>74,000.00</u>						104,180.16
		<u>Recreation</u>				
3,500.00	123%	Hunter Park Pitches	4,304.33			
2,700.00	90%	Hunter Park Pavilion	2,420.00			
522.50	89%	Allotments	464.00			
<u>6,722.50</u>						7,188.33
		<u>Other</u>				
		Twyford Neighbourhood Plan	4,240.00			
		Water Meadows	4,964.99			
5,100.00	181%	Open Space Funding	<u>9,244.57</u>			
						18,449.56
		Total receipts before VAT				129,818.05
0.00		VAT reclaimed	9,652.83			
0.00		VAT charged	398.67			10,051.50
<u>85,822.50</u>		TOTAL RECEIPTS including VAT				139,869.55

		PAYMENTS			
		<u>Finance</u>			
12,360.00	106%	Clerk's employment costs inc. allowances	13,136.51		
600.00	9%	Clerk's Expenses	53.69		
375.00	423%	Administration	1,585.50		
0.00	NA	External Advice	120.00		
800.00	43%	Training	342.85		
2,500.00	96%	Insurance Premium	2,407.45		
14,000.00	30%	Grants & Donations:	4,260.13		
3,000.00	98%	Section 137	2,939.13		
420.00	207%	Room Hire	871.00		
500.00	0%	Legal Fees	-		
650.00	100%	Audit Fees	650.96		
400.00	110%	Subscriptions & Publications	439.00		
3,500.00	72%	Street Lighting	2,524.94		
700.00	83%	SLR	580.00		
2,066.00	91%	PWLB [Gilbert Room only]	1,877.25		
41,871.00					31,788.41
		<u>Recreation</u>			
23,250.00	82%	Hunter Park Grounds	19,069.39		
3,150.00	69%	Hunter Park Pavilion	2,178.45		
2,500.00	117%	Repairs & Maintenance	2,923.60		
5,000.00	191%	New assets	9,547.07		
5,484.00	79%	Other Open Spaces	4,343.04		
1,000.00	17%	Allotments	166.14		
40,384.00					38,227.69

Payments are continued on the next page

NOTE – Following internal audit recommendations an adjustment was made to the entries for Grants and s137 grants, but the total of 31,788.41 remains unaffected

Payments continued

		<u>Other</u>					
8,000.00	140%	Neighbourhood Plan				11,237.53	
5,700.00	91%	Water Meadows [inc PWLB costs]				5,204.34	
0.00		Miscellaneous (mainly Parish Hall)				41,835.70	58,277.57
13,700.00							
		Total payments excluding VAT					128,293.67
-		VAT on payments				14,587.34	14,587.34
		TOTAL PAYMENTS					142,881.01
		<u>RECEIPTS & PAYMENTS SUMMARY</u>					
		BALANCE BROUGHT FORWARD on 01/04/16					75,266.95
		ADD Total Receipts (as above)					139,869.55
		LESS Total payments (as above)					142,881.01
		Balance Carried forward 31/03/17					72,255.49

Please see Bank Rec and notes on the next page

These cumulative funds are represented by:					
Current Account Balance			31,579.03		
Less: Cheques drawn but not debited as at 31.03.17 (nos.			-		
Deposit Account Balance			40,676.46		
Other Account			-		
				72,255.49	

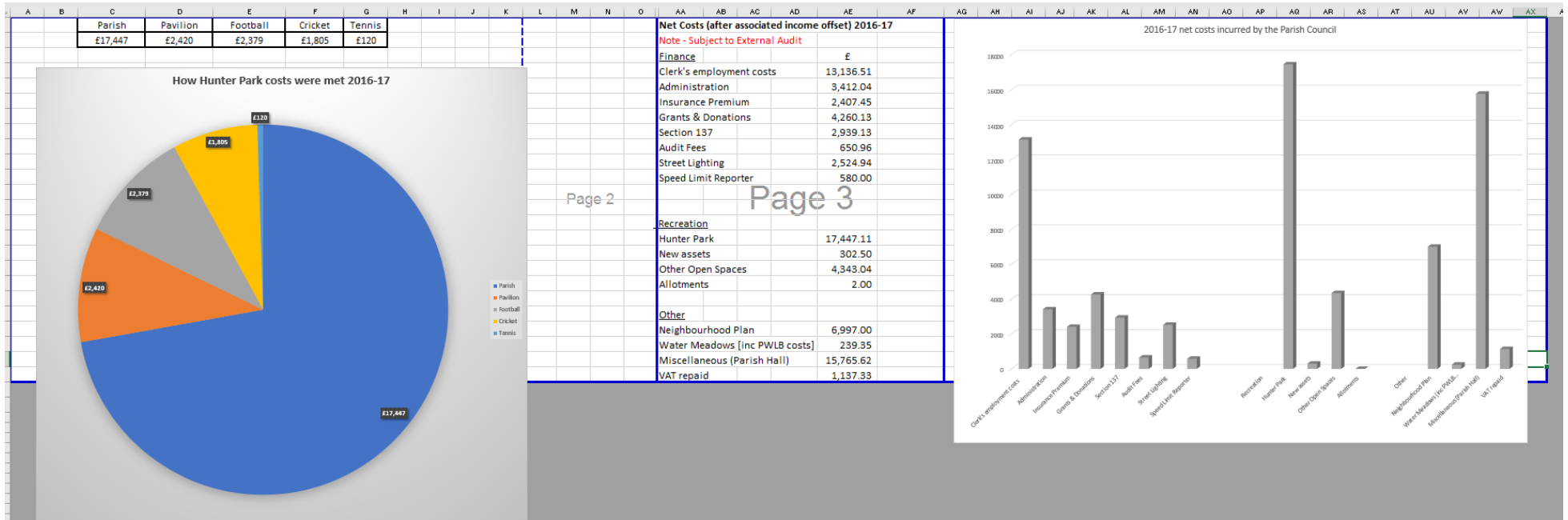
Signed:

Responsible Finance Officer to Twyford Parish Council

Date:

NOTES

- 1) 2015/16 numbers use an 'Income & Expenditure' accounting basis, 2016/17 uses a 'Receipts & Payments' basis. Actuals are therefore not comparable.
- 2) 2015/16 "actuals" include values for services received but not yet paid, whereas 2016/17 "actuals" show payments made for some 2015/16 services.
- 3) 2015/16 "actuals" include values for income still to be received but 2016/17 "actuals" record receipt of that income.
- 4) 2016/17 numbers are materially affected by expenditure incurred for the refurbishment contract for the Parish Hall for which a contribution of £26,810 was received from the Parish Hall Management Committee
- 5) Expenditure on play and sports equipment was funded by receipts from Winchester City Council (derived from Community Infrastructure Levies).
- 6) Expenditure on the Twyford Neighbourhood Plan was mainly funded by grants received in 2015/16 and 2016/17.
- 7) Of the receipts recorded for 2016/17 £62 is held for services to be provided in 2017/18.
- 8) Of the bank balance shown for carry forward into 2017/18 the Council has also earmarked as Reserves for specific purposes the following amounts:
£1,500 as a grant to be paid to St Mary's School for the purpose of an outdoor classroom
£966.63 is payable in September 2017 for completion of the contract for the external repairs and redecoration of the Parish Hall;
£10,000 for the replacement of play and sports items (including safety surfaces) in Hunter Park and Northfields
- 9) The Parish Council have two loans outstanding, for the purchase of Berry Meadow and construction of the Gilbert Room. The Total Balance outstanding as at 31st March 2017 was £26,999.97



Information made available at the Annual Parish Assembly 2017

Twyford Parish Council : Fixed Asset Register : as at 31 March 2017								
	Purchase date	Purchase cost b/f	Insurance cost b/f	Total Assets b/f to 2016/17	Adjustments to items b/f	Purchase cost 2016/17	Written off 2016/17	Total Cost c/f to 2017/18
Pavilion			310,000.00	310,000.00				310,000.00
3 folding tables and 32 stacking chairs					651.00			651.00
2 Folding tables for Pottinger Pavilion	13/03/2017					178.00		178.00
3 Storage Units			6,500.00	6,500.00	- 2,000.00			4,500.00
Laptop (& software)			500.00	500.00			500.00	-
Laptop & MS Office software	14-Oct-16					483.25		483.25
Projector	20-Jan-17					249.99		249.99
Bus Shelters			36,150.00	36,150.00				36,150.00
Playground Equipment - Northfields			40,000.00	40,000.00	- 13,700.00			26,300.00
<i>Basketball hoop and safety surface</i>								-
<i>Nest Swing</i>								-
<i>2 Swings + safety surface</i>								-
<i>Spinner + safety surface</i>							2,300.00	- 2,300.00
<i>Rocker = Safety surface</i>								-
<i>Climbing tower etc and safety surface</i>								-
Goal posts	17-Aug-16					1,358.33		1,358.33
Playground Equipment - Hunter Park			64,350.00	64,350.00	- 39,600.00			24,750.00
<i>Slide & safety surface</i>								-
<i>Wooden multi-play with slide + safety surface</i>								-
<i>Small child 2 swing & safety surface</i>								-
<i>Sand pit frame</i>								-
<i>Climbing frame & safety surface</i>								-
<i>2 swing & safety surface</i>								-
Nest Swing	08-Dec-16					3,806.24		3,806.24
Outdoor Gym	23-May-16					4,080.00		4,080.00
Outdoor Gym signage	08-Aug-16					100.80		100.80
Bench	23-May-16					302.29		302.29
Cricket Sight Screens	2015/16				1,500.00			1,500.00
Cricket Covers	2015/16				1,000.00			1,000.00
Table Tennis table			2,420.00	2,420.00				2,420.00
Tennis Court			32,000.00	32,000.00	- 32,000.00			-
Tennis Fence			10,650.00	10,650.00	- 10,650.00			-
Defibrillator at Parish Hall					800.00			800.00
TOTALS		-	502,570.00	502,570.00	- 93,999.00	10,558.90	2,800.00	416,329.90

Annex 4 Cont'd below

TWYFORD PARISH COUNCIL

ANNUAL RETURN: Year ending 31st MARCH 2017

(Figures shown net of VAT)

Prev Yr						% diff	£ diff
£	Box N	RECEIPTS				on prev yr	on prev yr
55,658	2	Precept			71,102	28%	15,443.69
		Bank Interest			75		
		Other receipts			33,004		
		Hunter Park Pitches			4,304		
		Hunter Park Pavilion			2,420		
		Allotments			464		
		Twyford Neighbourhood Plan			4,240		
		Water Meadow			4,965		
		Open Space Funding			9,245		
		VAT reclaimed			9,653		
		VAT charged			399		
		Reversal 2015/16 of VAT control and Drs			- 1,508		
29,028	3	Total other receipts			67,260	132%	38,231.86
		Net Salaries & Allowances			13,137		
		Clerk's Expenses			54		
		Hunter Park Pavilion Cleaner			960		
13,768	4	Staff costs			14,150.20	3%	382.20
		PWLB [Gilbert Room only]			1,877		
		PWLB [Berry Meadow]			3618.59		
5,613	5	Total Loans			5,496	-2%	-117.16
		Administration			1,586		
		External Advice			120		
		Training			343		
		Grants & Donations			4,260		

Continued on next page

		Administration				1,586			
		External Advice				120			
		Training				343			
		Grants & Donations				4,260			
		Section 137 Payments				2,939			
		Hall Hire				871			
		Legal fees				-			
		Audit Fees				651			
		Insurance				2,407			
		Subscriptions				439			
		Streelights				2,525			
		SLR				580			
		Hunter Park grounds				19,069			
		Hunter Park Pav (excluding cleaner)				1,218			
		Repairs & Maintenance				2,924			
		New Assets				9,547			
		Other Open Spaces				4,343			
		Allotments				166			
		Neighbourhood Plan				11,238			
		Water Meadows				1,586			
		Misc				41,836			
		VAT on payments				14,587			
		Reversal of 2015/16 accual				- 47			
56,129	6	Total Other Payments				123,187.97	142,834.01	119%	67,058.97
		RECEIPTS & PAYMENTS SUMMARY							
		Balance brought forward 1/4/2016				76,728			
		Add Total Receipts (as above)				138,362			
		Less Total Payments (as above)				142,834			
75,267	8	Balance carried forward 31/3/200				72,256		-4%	-3,011.46

Dear Tony,

Subject: Review of matters arising from Internal Audit for 31 March 2017

Please find below the list of matters arising following my visit today. Overall I found the records of the council to be in good order and I felt that the visit went very well.

Control area	Issue	Recommended Action
Accounting spreadsheet	The transfer from the old software to the spreadsheet has gone well and all of the information required was to hand.	At some stage in the future it may be worth upgrading to sector specific software such as Scribe, Alpha or Edge.
Hunter Park pavilion.	The clerk has successfully completed the review of VAT on pavilion lettings, but there still appears to be an issue with late payment of charges and with users accessing the building for more than their booked hours.	The time expended on this very specific task has impacted on the hours actually worked by the clerk. It may be worth hiring a member of staff whose responsibility would be to ensure complete and timely payment for all bookings and to ensure that the building's use is maximised.
Grants	During the year several grants were agreed which could have been made under other posers, freeing up resource.	Grants to the Church are not s137. Grants to all external clubs and facilities should be based on grant forms.
Asset register	The fixed asset register has been extensively reviewed in the year for completeness and ownership. The figure now listed should be the correct basis going forward.	The asset register should be reviewed every time assets are purchased or disposed of and definitely on an annual basis.
Admin expenses	The level of expenses being incurred by the clerk on their personal bank account is significantly higher than is reasonable (nearly £800 one month)	The council should get a debit card on the current account with a spending limit equal to the clerk's delegated authority, so that purchases can be made directly by the council.

eleanorgreene@thedunnefamily.co.uk

Registered in England No. 7871759

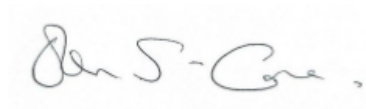
Director: Eleanor S Greene

Continued on next page

Wages	It is good practice to clearly minute on an annual basis the rate, hours and terms of pay of all employees. This should include a review of hours actually works to see whether overtime should be agreed or hours altered.	With the change in clerk in 2016/17 and another change looming in 2017/18 the council must ensure that it knows the cost and terms of all staff.
Reserves	The council has again increased its precept while the reserves are higher than best practice (3-6 months of revenue expenditure)	Capital projects should be brought forward to benefit residents.
Budget	The budget document, once approved, should comprise part of the signed minutes.	The budget should be uploaded to the website and included in the minutes from now on.
Transparency Code	The council is not bound by the transparency code (it is in the "gap") however best practice would suggest complying where possible.	Much of the website is already compliant – more detail of the location of land may be beneficial to residents.

Please find attached my invoice for the agreed fee of £475.
If either you or your members have any queries, please do not hesitate to contact me.

Regards



Eleanor S Greene

Spinal Point	01-Jan-15	Scale	01-Apr-16	01-Apr-17
6	£13,614	SCALE 1	£14,514	£15,014
7	£13,715		£14,615	£15,115
8	£13,871		£14,771	£15,246
9	£14,075		£14,975	£15,375
10	£14,338		£15,238	£15,613
11	£15,207		£15,507	£15,807
11	£15,207	SCALE 2	£15,507	£15,807
12	£15,523		£15,823	£16,123
13	£15,941		£16,191	£16,491
14	£16,231	SCALE 3	£16,481	£16,781
15	£16,572		£16,772	£17,072
16	£16,969		£17,169	£17,419
17	£17,372		£17,547	£17,772
18	£17,714	SCALE 4	£17,891	£18,070
19	£18,376		£18,560	£18,746
20	£19,048		£19,238	£19,430
21	£19,742		£19,939	£20,138
22	£20,253	SCALE 5	£20,456	£20,661
23	£20,849		£21,057	£21,268
24	£21,530		£21,745	£21,962
25	£22,212		£22,434	£22,658
26	£22,937	SCALE 6	£23,166	£23,398
27	£23,698		£23,935	£24,174
28	£24,472		£24,717	£24,964
29	£25,440	SO 1	£25,694	£25,951
30	£26,293		£26,556	£26,822
31	£27,123		£27,394	£27,668