

Marchwood Parish Council

Marchwood Village Hall
Village Centre
Marchwood
SO40 4SX

Telephone: 023 8086 0273

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5th February 2019

To: Members of the Policy & Resources Committee.

Dear Councillor,

A meeting of the Policy & Resources Committee will be held in the Pine Room, Marchwood Village Hall, on Monday 11th February 2019 at 7.30pm or on the rising of the Amenities Committee meeting. You are summoned to attend.

Yours sincerely

Brendan V. Gibbs

Clerk to the Council

1. **Apologies for absence.**
2. **Public participation** - may speak for up to three minutes.
3. **Declarations of Interest.**
4. **Chairman's report.**
5. **Minutes:** To confirm the minutes of the meeting held on the 19th November 2018
6. **Review of the Parish Council's Ear Marked Reserves** – to receive a report from the Clerk and the Responsible Financial Officer (RFO): (Appendix A).

Members of the public are welcome to attend meetings of the Parish Council. Copies of items referred to in the agenda are available from the Parish Council office on request.

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APPENDIX A

Dear Councillors,

You will be receiving a copy of the Earmarked Reserves spreadsheet with your bundle for this meeting.

It reflects the work that Steve Daly has done to review the figures over the last few weeks.

This work was undertaken in response to a request from this Committee and a recommendation from our Internal Auditor.

The Full Council is also keen to see this review undertaken so as to better understand the current position with these funds.

There are several actions that need to be completed on Monday.

- It should be established that a review of the General Reserve should be undertaken yearly.
- A review of the Earmarked Reserves should be an integral part of the budget setting process in future years.
- The Committee should undertake a review of the current “caps” and put in place more meaningful maximum amounts.

The Internal auditor made a recommendation in her recent report outlining the fact that in her view a number of earmarked funds that could do with being re-allocated to the General Reserve or incorporated into other funds.

The minute is reproduced in full below.

168. Issue: The Council has several earmarked reserves that do not appear to comply with current best practice and guidance.

Recommendation Over the coming months the officers should review all reserves to ensure that all money precepted from the Council Taxpayers of Marchwood is spent for their benefit.

169. The Clerk will be working with the RFO to review these earmarked funds and to report back to the P&R meeting on the 11th February with some further recommendations.

It would be appreciated therefore if consideration could be given to re-allocating funds from areas that have been highlighted as not following the current guidelines to other more acceptable areas for earmarking.

In addition, some of the earmarked funds should be wound up and the money re-allocated to the General Reserve.

EMR Review 2018-19 Base							
EMR CODE	EMR Account	CAP ON EMR	CurrentBalance 2018/19	Purpose of EMR	Time scale	Does EMR Fall within Guidelines	Proposed transfer to other EMR or General reserve
		£	£				
321	EMR Grants	0.00	1,574.00	Grants to organisations that benefit the Parish of Marchwood	Grants allocated April and October of each year	Yes	
323	EMR Elections	5,000.00	4,388.00	To fund the cost of Parish Council Elections.	Elections every 4 yrs plus adhoc if Councillor vacancies.	Query	
324	EMR Contingencies	30,000.00	4,893.48	Funds held to meet unexpected & unbudgeted council expenditure	Ad Hoc	No	
326	EMR Bridge at Oaklands	30,000.00	7,750.00	To Fund the replacement /renovation of bridge	To be determined based on Survey.	Yes	
331	EMR Play Area Maintenance	30,000.00	9,325.00	Funds to meet cost new/ replacement/ equipment & play surfaces	To be determined based on Survey.	Yes in part	
332	EMR Lloyds Rec General	2,000.00	356.00	Funds to meet grounds costs.	To be determined based on Survey.	Yes in part	
333	EMR Waterside Community Rail Partnership	200.00	200.00	Project to support Waterside Community Rail Partnership .	None	No	General Reserve
335	EMR War Memorial	1,000.00	559.00	Funds to maintain/refurbish Falklands War Memorial .	To be determined.	Query	
336	EMR Office Equipment	3,000.00	2,827.59	Funds to purchase/replace Computers,Tables, chairs,filing cabinets etc	To be determined.	Query	
337	EMR Legal Fees	3,000.00	3,269.00	Funds to meet cost of additional/unplanned Legal costs	Ad Hoc	No	General Reserve
338	EMR Public Relations	7,000.00	2,519.22	Funds to meet cost of Community Events/promotion council	To be determined.	No	General Reserve
340	Developers Contribution Reserve		15,989.03	To provide infrastructure needed to support new development & mitigate impacts arising from that development	None	N/A	N/A
341	EMR Staffing Reserve		31,243.28	To provide funding to cover for long term sickness/additional training	Ad Hoc	No	General Reserve
342	EMR Asset Replacement Reserve	30,000.00	15,800.30	To provide funding for replacement vehicles/mowers etc	To be determined.	Yes	
343	EMR Open Space Maintenance	3,000.00	1,761.33	To fund footpaths /enhancement programmes/cleanups	To be determined.	Query	
344	EMR Public Seating		965.00	To provide funds to replace Public seating.	Programme of replacement to be agreed.	Yes	
345	EMR Dog Bins	1,000.00	547.00	To provide funds to replace Dog Bins.	Programme of replacement to be agreed.	Yes	
347	EMR Litter Bins	500.00	500.00	To provide funds to replace Litter Bins.	Programme of replacement to be agreed.	Yes	
348	EMR Noticeboards/Signs	2,000.00	1,359.46	To provide funds to replace Noticeboard/signs.	Programme of replacement to be agreed.	Yes	
349	EMR Good Citizenship Project	1,000.00	1,000.00	Project to promote Good Citizenship.Link to local Schools	None	No	General Reserve
351	EMR Pavilion Lloyds	15,000.00	6,865.00	Funds to refurbish Pavilion/workshop/welfare area.	Programme to be agreed	Query	
355	EMR Courts Lloyds	30,000.00	1,920.00	Fund to provide replacement/upgrade court surface	Programme to be agreed	Yes	
357	EMR Marchwood Youth Project		0.00	As agreed funds have been used to support cost of Scout build	N/A	N/A	N/A
358	Play Area Development Lloyds		0.00	Funds to meet cost new/ replacement/ equipment & play surfaces	Programme to be agreed	Yes	
359	Play Area Repairs Lloyds		0.00	Funds to meet ongoing/one off repairs	Ad hoc	Query	
360	EMR Lloyds Rec Grounds Trust		8,854.45	Improvement /replacement Pitch/Basketball court etc.	Programme to be agreed	Query	
361	Solar Farm Grant		15,000.00	Grant received from Solar Farm Developer for benefit Marchwood Parish	None	No	General Reserve
362	Under 12 Play Area	60,000.00	11,467.00	Funds to meet cost new/ replacement/ equipment & play surfaces	Programme to be agreed	Yes	
363	Over 12 Play Area	20,000.00	1,262.00	Funds to meet cost new/ replacement/ equipment & play surfaces	Programme to be agreed	Yes	
364	Skate Park	30,000.00	9,913.00	Funds to meet cost new/ replacement/ equipment & play surfaces	Programme to be agreed	Yes	
365	Admiralty Quay Play Area	35,000.00	865.00	Funds to meet cost new/ replacement/ equipment & play surfaces	Programme to be agreed	Yes	
367	EMR Tree Planting & Maintenance	5,000.00	5,150.00	Funds to cover unexpected costs ie storm damage tree replacement & new planting	To be determined.	Query	
368	EMR CCLA Property Dividends		1,916.16	Dividends received from Investment to be re-invested when threshold further investment met.	To be determined.	No	General Reserve
369	CIL RECEIPTS		472.56	The Community Infrastructure Levy can fund such things as Play Areas ,green Spaces etc	N/A	N/A	N/A
			170,511.86				