

All minutes are draft until ratified by the Council at the next meeting

Marchwood Parish Council

Minutes of the meeting of the
Parish Council
held at Marchwood Village Hall
on Monday 23rd January 2017 at 7.30pm.

Councillors: *Mr F White (Chairman) – in the Chair

*Ms B Golden	*Mr D Hindle
°Mrs A Hoare	*Mr D Makinson
*Mr K Petty	°Mr M Proctor
*Mrs J Saxby	*Mr M Saxby
*Mr R Young	

* Indicates attendance
o Indicates apologies for absence

In attendance: Mrs M Wathen (Clerk to the Council)
Mrs C Cockeram (Deputy Clerk to the Council)

Also present: Sue Bennison – District Councillor
David Harrison – County Councillor
Alastair Welch – Port Director ABP Southampton
2 members of the public.

Apologies for absence:

169. Apologise for absence were received from Cllr Mrs Hoare and Proctor.

Public Participation

170. There was no public participation.

Declarations of Interest

171. No declarations of interest were made.

Chairman's report

172. Not a lot to report since we last met in December and I have been on holiday again.

173. **Councillor Resignation**

I am sorry to report that Dan Kitcher has resigned after only a short time in the post. He is shortly to leave the area for the Isle of Wight and we wish him well.

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174. **Handy Trust and the Waterside Youth Steering Group**
Dan Kitcher was our representative on the Handy Trust and the Waterside Youth Steering Group. I will continue to cover.
175. **Waterside Heritage 18th Jan**
I attended the monthly meeting at Hythe. The annual open day will be on Saturday 9th Sept. I will circulate further details when available.
176. **Exxon Mobile: 19th Jan**
I represented Marchwood Parish Council the Day of Caring Event presentation at Fawley.
177. **New Forest Association of Local Councils 19th Jan**
I attended the quarterly meeting at Lyndhurst.
178. **War Memorial**
At the recent Memorial Service both I and Simon received some adverse comments from some persons present as to the condition of the War Memorial. Although the Memorial is not on Parish land the Parish Council contributed towards its maintenance in the past.
Major renovation work including re-pointing was carried out in 2008; £860 + VAT.
The Memorial was last cleaned in 2014: £720 + VAT.
I have been invited to attend a "War Memorials Workshop" in Portsmouth on the 1st Feb 10.00 am – 13.30pm.
179. **Hythe Ferry**
The current position with regard to the Hythe ferry is much the same but I am informed that the redundancy notices that were expected on the 1st Jan. have not yet been served so the 90 day consultation period is not in place.
I will keep you informed
180. **Written Reports**
Thank you to those of you who have submitted written reports prior to this meeting. It helps the Clerk! And hopefully speeds up our meetings.

Guest speaker

181. Alastair Welsh Port Director at ABP Southampton addressed the meeting. He has now been in position at the port for 7 months. He is new to the port and the industry, previously being employed within the aviation industry.

The port does a large amount of work within the port but also within the surrounding community. However, at present this is not communicated so people are unaware of the community work.

There are four main 'Cs' within the port – cars, cruise, commodities and containers. I believe there are two others community and consult.

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Ferries and Cruise ships carry over 5½million passengers per year through the port this is more than double Southampton and Bournemouth airports combined.

Containers – 2009 Masterplan gave predictions of growth these were higher than we have seen. 2016 was the busiest year ever at Southampton. ABP have sold a long term lease to DP World for the container port. In future the container port will stay within the same area.

Cruise – 1.9 million passengers in 2016 used the port. The number and size of the ships has increased. This will continue as larger ships are being built. Problems, the current terminals are converted warehouses which are not suitable are for the new ships. Not many ports around the world can take the new ships. Indication is that the cruise industry will continue to grow.

Bulk – has remained level as the port doesn't have the space to increase capacity.

Cars – 700,000 per year 10 years ago over 900,000 in 2016 and increasing. We are currently turning away business as the port doesn't have the space. 2 – 3 car ships visit per day. Southampton is the main port in the UK for shipping manufactured goods. 90% of goods are exported outside of the EU.

ABP invest around £40m per year in the port.

Marchwood Industrial Estate – may in the future be used to release pressure on the port. Currently cars are being stored on this site.

Pollution – we are working to reduce the emissions released from the port. Ship fuel now has 10% less sulphur than it did in 2014. Many ships are now fitted with solar panels. LNG is being used in new ships. 40% of containers are moved by rail from the port, this is the highest level in the country.

What is the vision for Dibden Bay? Cruise ships are unlikely to be moved to this side of the water. There are no detailed plans for Dibden Bay yet, it is likely that there will be plans within the next 20 years.

Movement of ships, is Southampton Water wide enough to take all of these new ships? Currently there are many movements each day. The main problem is at Bramble Point.

Container port, new cranes are being erected? I understand that there are a number of cranes on SCT5 and a number of the older ones are being replaced. As for as I know they will not be any larger than the current cranes but could be larger than those being replaced.

All minutes are draft until ratified by the Council at the next meeting

Marchwood Industrial Estate, proposed generator plant – lack of information, what was it for? I understand that this is a peak power generator, which would cover and start when there was a drain on the national grid.

Master Plan this was prepared before Brexit, what effect will this have on your plan? No one knows, 90% of the trade we handle is not EU. This may not be affected or could even be enhanced.

If Dibden Bay is developed what will happen about the extra traffic on the A326? It would be unconceivable to bring forward plans for Dibden without this being fully investigated. The railway could be used? Planning would not be approved if transport issues are not addressed.

What is the number of vehicles being stored in Marchwood at present? About 1400 at present, driven around individually and stay here for about 6 weeks. The total number of vehicles that could be stored in Marchwood has not been scoped yet.

4 'Cs' what is more profitable? Depends on before and after investment costs etc. Containers, cars and cruise are roughly the same. Bulks are way below.

Future car storage at Dibden Bay, do all cars come in by ship or road? If built here cars arrive by rail or road then go onto a ship. If imported they then transported by rail, road or another ship. Some cars can be in port for 7 days others a few weeks.

HGV's are parking on Admiralty Way overnight as they can't park on Marchwood Industrial Estate? The site is open 24/7 and if a specific business is not open they are able to wait within the estate boundary.

Could more landscaping / screening be added to the main entrance to Marchwood Industrial Estate? Please send exact details of the location and we will look into this.

Is it you or DP World that are coming up with the container figures? We are working together with the shipping companies to predict the future.

The new Master Plan should be available by Summer 2017. I am more than happy to come back to Marchwood to brief you further.

Minutes

182. **RESOLVED:** To confirm the minutes of the meeting held on 12th December 2016.

All minutes are draft until ratified by the Council at the next meeting

Reports from New Forest District Councillors

183. Cllr Mrs Hoare reported:

184. **Update Slowhill Copse Waste Water treatment Plant**

Gary Worsley the NFDC senior environmental health officer has visited Slowhill Copse Waste Water Treatment works; he has stated that on the site there was little odour, but that he could smell it outside.

He has identified some activities undertaken on the site that might cause the problem.

1. Cess tanker emptying
2. Tanker reception- The tanks that are served by this facility are under negative pressure, therefore drawing air into them rather than allowing any passive odours out. The odours from this facility travel by pipe to the odour handling area that is meant to cleanse the odours prior to being discharged into the atmosphere.
3. Grit and Screening unit. - This unit was the cause of excessive odours and therefore its use was halted until a remedy was found. Plastic screening has been installed around the unit and this is now under negative pressure, with air from this going into the odour handling area for cleaning prior to being discharged into the atmosphere. Tests were carried out recently and the unit is now back in operation.
4. A barge delivers sludge from Portswood and Woolston's WWTW between 3 and 4 times a week and this is off loaded via a pipeline into Marchwood's WWTW. Gary is going to monitor this procedure.

A local resident has agreed to have an odour data logger installed at their house and one has been installed at the gates of the plant.

Gary has informed me that they will continue to monitor the site closely. Should I receive any future updates on the site I will forward them on to you all. Hopefully the site will now be regularly monitored and we may get some progress.

If any resident wishes to make a complaint, and all complaints are logged it is best to contact Southern water on their complaints hot line 0330 303 0368.

185. **Bury Rd**

I have contacted Colin Read and requested a litter pick along Bury Rd, which he has agreed to do.

186. **Youth Speaks Competition**

I had the great pleasure of being asked to be one of the judges for Waterside school's Youth Speaks Completion. This is a public speaking competition for teams of 3 students, the standard was extremely high, and the points close, but the winning team who will go forward to the next round (New Forest) was Applemore College.

All minutes are draft until ratified by the Council at the next meeting

187. Cllr Mrs Bennison reported:

188. **Environment Panel 12th January**

There was a lengthy presentation on PROJECT INTEGRA – ANNUAL PERFORMANCE given by Chris Noble (Head of Project Integra).

Points worthy of noting are:-

The recycle rate has continued to plateau. It is hoped that this can be revived by looking at more consistency across the U.K., Working with manufacturers to standardize design and packaging to make disposal easier. Paper continues to reduce but WEE is increasing due to the extraction of precious metals and the ability to recycle into new items.

The P.I. 3 year Plan has two objectives

1. Increase Quality and Quantity

2. Decrease Contamination by tackling food waste in black bags.

Take a look at HCC website Waste Prevention and Recycling and go to Smart Living where you will find all sorts of ideas on food, the garden, in the home and many more all designed to help you recycle more.

Bottom Ash from the Marchwood ERF and others is sifted to extract Ferrous and non-ferrous metals and it is hoped that soon Bottom Ash will be included in the recycling figures for the New Forest.

HCC undertook a public survey on recycling satisfaction. This resulted in the public requiring a greater range of items and clearer information on what can and what cannot be recycled.

In Conclusion – The Veolia Contract runs for a further 15 years. The Alton materials recovery centre requires a refit before the contract runs out. It will be upgraded to collect a greater range of materials so that Pots, Tubs and Trays can be recycled in the future.

189. **Planning Policy Update – The Local Plan Review**

Chris Elliott advised individual sites are being discussed with landowners now. These will be discussed with Members in the Spring and advised to the public by end of May. The Council needs to announce the allocation of sites by summer this year. Examination of the Local Plan will be in 2018. Chris will be leaving the council at the end of May this year. He has worked for the council for nearly 30 year and in local government for a total of over 41 years. His knowledge of planning and the history of the New Forest will be sorely missed.

190. **Commercial Investment**

The Council is looking into commercial investment opportunities in line with a number of other local authorities in Hampshire. A Task & Finish Group has been set up to work with officers and the portfolio holder to set up a strategy. Office, Industrial and retail properties will be investigate. At the moment this will not include residential property as this is a complex area. The Council's investment portfolio range will be between £15M - £25M. I am one of the T&F Group members so will be able to advise progress on this new venture.

All minutes are draft until ratified by the Council at the next meeting

191. **Community Grant**

I am pleased to advise that some of by this year's grant is going to Marchwood Junior School to provide some new benches for their refurbished playground.

This year's grant will be available from April 2017. Please get in touch if a small amount of funding will help any project that you may be considering.

Report from Hampshire County Councillor

192. Cllr Harrison reported:

193. **Traffic Management**

A very useful meeting last week with the Highways Manager, two District Councillors, Parish Clerk and Simon Barker of the Barker Mills Trust. No doubt there will be minutes issued, but it looks like we have agreement to have the cycle route extended and the funding (via the NPA) to undertake the work. It should improve safety, particular for pedestrians.

I have since contacted Simon about the problem of hedge cuttings being left on the surface of the route, causing punctures. He has agreed to sort this out.

194. **HWRC**

There are a few issues with charging at the tip, for items not previously charged. HCC are insisting that the charges are legal, although receipts aren't always being issued. I have heard a strong rumour that the current administration are considering reducing the number of HWRC's to one per District, in much the same way as Children Centres were reduced. In the New Forest, this means that either Marchwood or South Efford would go. However, the decision has been delayed until after the elections.

HCC have recently increased care charges and the cost of meals on wheels. I opposed the increases, not least because about 20% of users said that the increased cost was unaffordable and would cease using them.

195. The state of our pavements and roads are deteriorating at a much faster rate than they are being maintained. This is due to government under-funding. It's a National issue, affecting all local authorities with highway responsibilities.

196. I have about £1000 left in my grants budget for this financial year and would welcome any small requests to distribute the remaining amount.

Reports of Representatives to Outside Bodies

197. Cllr Young reported that Marchwood Youth Club Management Committee held a meeting on 10th Jan 2017-01-15

All minutes are draft until ratified by the Council at the next meeting

This was my first meeting in attendance as the representative from Marchwood Parish Council. The meeting commenced with a long discussion regarding the three parties (MYC, MPC, and Handy Trust) respective 'visions' in terms of the Youth Club provision for the young people of Marchwood. Representatives from the Handy Trust explained how their role was focused predominantly at young people of 11 and over. The Chairman of MYC felt

that perhaps this scope was too limiting and that they would like to see a greater 'crossover' between the junior and senior

Youth Club sessions, possibly with the assistance of the dedicated Youth Worker. The Chairman concluded their remarks that at this present time it is not their intention to stand for re-election at the Spring AGM.

It was furthermore identified that those operating the junior sessions had no formal training to speak of in respect of safeguarding etc, and to that end the Handy Trust offered their selves as a point of contact should any such issues arise in the junior sessions. It was noted that the junior sessions at Marchwood are fairly unique in that it has evolved from a social background rather than one focused upon Youth Work itself, however it does have significant value in showing the young people of Marchwood that there is always somewhere where they are welcome and where they can seek help if they require it. The junior sessions also function as a gateway to the senior sessions. It was agreed that the three parties would meet again on the 18th of Jan to attempt to align each other's visions and agree a way to move forward.

There was some concerning correspondence from one of the youth club trustees to the secretary, which the secretary read aloud at the meeting. The issues raised by the individual member of the trustee were passed on to the Trustees for discussion at their next meeting.

The Handy Trust Youth Worker gave a verbal report of their work over the last few months, including their outreach work, and assisting in the Wave 105 project which aided over 72 families in the Marchwood area. Our new dedicated youth Youth Worker will commence her formal training in September but in the interim will be learning 'on the job' with the appropriate supervision and guidance of the Handy Trust.

Referring back to the correspondence from an individual member of the trustee, the treasurer reported that they would present a full report to the management committee in April as having liaised with the charity commission there were some alleged discrepancies about the structure of the body of trustees for Marchwood Youth Club.

198. **Does the SLA with The HANDY Trust specify an age range for Youth Club support?** We are not certain this would need to be checked.

All minutes are draft until ratified by the Council at the next meeting

199. Mr Dale reported that Age Concern New Forest - In general terms the service which ACNF provides for the elderly in the New Forest Area is good. However, providing sufficient funding and recruiting enough volunteers to enable us to provide the service we need to offer, is very challenging.

One major challenge has been the recruitment of a new CEO to replace Jean Adams when she retires. We have been blessed that our new CEO, Teresa Blakey has joined us. It has been very helpful that Jean has been working alongside Teresa and passing on her wide experience. We are very grateful for the co-operation between them as Jean has gradually decreased her paid hours and Teresa has increased hers. This is helping to ensure an almost seamless and cost effective handover of responsibility.

Maureen Boxall, our Coordinator of the Waterside Good Neighbours Scheme has also left us to move nearer her family and we have been again very fortunate to be able to welcome her replacement Dorothy Haden. The main problem Dorothy is faced with, apart from the fact that the job tends to be quite stressful, is the need for more volunteers to support our vulnerable clients when they face an unforeseen problem and need a helping hand. Jackie Abery who was responsible for the inception of Waterside Good Neighbours has unfortunately had to retire from active involvement for health reasons and will be badly missed.

We now have four Age Concern Charity shops. Our existing shops at Dibden Purlieu, Holbury and Totton are all helped by a new shop at Blackfield. This shop takes stock that the other three are unable to sell and can offer it at reduced price. This has been very successful. Again our main problem with shops has been a lack of volunteers to assist our Shop Managers, who without regular volunteers are unable to properly manage shops safely and securely.

We have had to look very carefully at the finances, trying very hard not to reduce our services and on the other hand to make economies where possible. However, we have had to increase staff wages to the new living wage level of £7.20 per hour and, where appropriate, to provide for staff pensions. We try hard not to reduce our level of service but we have been forced to make modest increases in the cost of meals and transport for members of our Lunch Clubs.

Each month the Information Service gives help and advice to around 100 people, some with Health Problems, seeking for Care and others applying for suitable Benefits. Other issues are with finance, funeral plans, transport, filling in forms, use of computers etc. In December 2016 we dealt with 108 enquiries.

Each month the Foot Care Clinics administered by ACNF serve on average 360 appointments for clients in five centres.

All minutes are draft until ratified by the Council at the next meeting

The Good Neighbours scheme serves on average 100 clients each month helping them with shopping, dog walking, dentists and doctor's appointments and any help needed because of poor health. There are 35 volunteers at the moment but more are needed.

We have an Executive team of 8 Trustees attending monthly board meetings. We are also involved at "grass roots" level helping to manage shops when staff are sick or when not enough volunteers are available. We have also been involved in painting and decorating shops when needed, with computer clubs, lunch clubs, helping out as Good Neighbours and assisting the CEO at

meetings and publicity events. We have a few trustees who are very good with financial accounts, thank goodness. (For myself, as you know, they are a mystery)

I represent Marchwood Parish Council as a member of the above team and will try to continue to keep you all informed.

200. Cllr Hindle reported that Marchwood Community Association had had lead stolen off the dormer windows just before Christmas. This has been investigated by the Police but the CCTV images are not clear enough to be used. Pensions are being introduced for staff.

Income & Expenditure November and December 2016

201. **RESOLVED:** To approve the accounts for November and December 2016.
- | | |
|-----------------|------------|
| Receipts total: | £7,380.51 |
| Payments total: | £27,569.21 |

Income & Expenditure against budget and Balance Sheet as at 31st December 2016

202. **RESOLVED:** To note the Income & Expenditure against budget and Balance Sheet as at 31st December 2016

To receive the Internal Auditors Report 2016-17 (Interim)

203. **RESOLVED:** To note the Internal Auditors interim report.

Bank payment card

204. **RESOLVED:** To allow the Clerk to apply for a debit card on the Councils bank account.

All minutes are draft until ratified by the Council at the next meeting

Payment of salaries

205. **RESOLVED:** To apply to Lloyds Bank to use the Bulk Payments Service for the payment of salaries rather than using the Telepay service.

Parish Council priorities for 2017

206. **RESOLVED:** To set the following priorities for 2017.

Priority	Objective
Bury Road cycle / foot path extension	Extension of the cycle/footpath for safe access to and from the village end.
Long lane footpath by Saints ground	Installation of a footpath
Long Lane footpath after the bend	Installation of a footpath or a safe alternative due to a lack of road space
Greater / improved access to our open spaces linked to the SANG's at NFDC.	To include more information boards, geo tagging etc
Cycle / foot path to Hythe	Installation of a cycle/footpath for safe access to and from the village.
New Scout and Guide building	To provide a new purpose built meeting place for the Scouts and Guides.
Engage with the Community more at events	Increase face to face contact with the electorate for feedback.
Allotments	To find a suitable site and provide allotments for the residents of Marchwood.
Highway / road access issues such as HGV's using restricted roads	To monitor the amount of traffic using roads in the village and the affect this has.
Monitoring the effect of industrial development	Review planning applications for the Industrial Parks and the

All minutes are draft until ratified by the Council at the next meeting

	affect these are having on the village.
Dog fouling and litter	Try to reduce the amount of dog fouling and litter around the village.
Footpath improvements behind St John's Church / cycle to School project	Better safer access for Children to access school on bicycles.

Parish Council priorities for 2015-16 update

207. New Scout & Guide build

Cllr Petty reported that funding for the new building was progressing and that they have been awarded £48,708.69 from Viridor. They are waiting to hear about another grant application this week.

208. Engage with Community at more events

Party in the Park 3 - The Clerk reported that all of the bands have now been booked and that planning the event was progressing. The Chairman reminded all Councillors that help will be required on the day.

Exclusion of Press and Public

209. **RESOLVED:** That under the Public Bodies (Admission to Meetings) Act 1960, the public and representatives of the press and broadcast media be excluded from the meeting during the consideration of the following item of business as publicity would be prejudicial to the public interest because of the confidential nature of the business to be transacted.

Recruitment of a full time Grounds person

210. **RESOLVED:** To proceed with the recruitment of a new full time Groundsperson.

Grounds persons Duties

211. **RESOLVED:** To keep under monthly review the Duties performed by the Grounds persons. Seek specialists advice if required.

There being no further business the meeting closed at 21.04.

Chairman

Bank Reconciliation Statement as at: 30/11/2016 for Cash Book 1 Lloyds Account 458

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Instant Access Account 458	30/11/2016	57	121,757.20
Bus 30 day Notice Account 031	30/11/2016	87	6,786.21
			<u>128,543.41</u>
<u>Unpresented Cheques (Minus)</u>			<u>Amount</u>
21/11/2016 007803	NEW FOREST DISTRICT COU	52.80	
21/11/2016 007804	THE SOCIETY OF LOCAL COU	200.00	
21/11/2016 007803	NEW FOREST DISTRICT COU	369.60	
22/11/2016 007805	WATERSIDE STREET PASTOR	250.00	
22/11/2016 007806	NEW FOREST DISABILITY INF	250.00	
22/11/2016 007807	NEW FOREST CITIZENS ADVI	200.00	
28/11/2016 007808	HM REVENUE & CUSTOMS	2,541.21	
28/11/2016 007809	HAMPSHIRE PENSION FUND	2,207.68	
30/11/2016 007810	MELANIE WATHEN	172.59	
			<u>6,243.88</u>
			122,299.53
<u>Receipts not Banked/Cleared (Plus)</u>			<u>0.00</u>
			122,299.53
		Balance per Cash Book is :-	122,299.53
		Difference is :-	0.00

Date: 15/12/2016

Marchwood Parish Council 2016-17

Page No: 604

Time: 13:05

Cash Book 1

User : SDJ

Lloyds Account 458

For Month No : 8

Receipts for Month 8

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c Centre	£ Amount	Transaction Detail
Balance Brought Fwd :		134,263.29				134,263.29	
	Banked on : 07/11/2016	600.00					
COMMGR	NEW FOREST DISTRICT COUNCIL	600.00			2177 101	600.00	Comm Grant Cllr Hoare
	Banked on : 08/11/2016	108.00					
INV2309	South Coast Morgages	108.00		18.00	1180 101	90.00	VNews Advert
	Banked on : 09/11/2016	0.24					
SHEET87	Lloyds Bank plc	0.24			1196 101	0.24	Gross Interest NOV16
	Banked on : 14/11/2016	54.00					
INV2333	THE KING RUFUS	54.00		9.00	1180 101	45.00	VNEWS ADVERT
	Banked on : 30/11/2016	4,482.33					
VATJUL/S	HMRC	4,482.33			105	4,482.33	HMRC VAT RE JULY/SEPT 16
Total Receipts for Month		5,244.57	0.00	27.00		5,217.57	
Cash Book Totals		139,507.86	0.00	27.00		139,480.86	

Date: 15/12/2016

Marchwood Parish Council 2016-17

Page No: 605

Time: 13:05

Cash Book 1

User : SDJ

Lloyds Account 458

For Month No : 8

Payments for Month 8

Nominal Ledger

<u>Date</u>	<u>Payee Name</u>	<u>Cheque</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ V A T</u>	<u>A/c Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
28/10/2016	BT	BTOCT16	-141.70		-23.61	1121 101	-118.09	PHONE/BROADBAI OCT 16
01/11/2016	ABACUS LIGHTING LIMITED	duplicate	141.70	141.70		500		M102AN/1070/TELE
01/11/2016	SAGE UK LTD	NOVSUBS	33.60	33.60		500		INV02062281/1094/ NOV 2016
15/11/2016	MPM WRISTBANDS LTD	007798	249.00	249.00		500		0154/74/1078/WRIS MUSIC
15/11/2016	THE PLAY INSPECTION	007799	375.00	375.00		500		24200/1079/ANNUA INSP PLAYARE
15/11/2016	Marchwood Community	007801	2,225.00	2,225.00		500		106261/1080/QTLY RENT NOV/JAN/
21/11/2016	HAMPSHIRE COUNTY COUNCIL	007802	77.80	77.80		500		58021078/79/1072/
21/11/2016	NEW FOREST DISTRICT COUNC	007803	52.80	52.80		500		40179483/1073/TRE ENQ JULY16/
21/11/2016	THE SOCIETY OF LOCAL	007804	200.00	200.00		500		SUBS10694/1074/S 2017/THE S
21/11/2016	NEW FOREST DISTRICT COUNC	007803	369.60	369.60		500		40179484/1082/AN TREE SURV
22/11/2016	WATERSIDE STREET PASTORS	007805	250.00	250.00		500		GRANTWSP/1075/C WATER PAST
22/11/2016	NEW FOREST DISABILITY	007806	250.00	250.00		500		GRANTNFDIS/1076 DISABILI
22/11/2016	NEW FOREST CITIZENS ADVICE	007807	200.00	200.00		500		CABGRANT/1077/C GRANT NOV16/
24/11/2016	TELEPAY LLOYDS TSB BANK	PAYNOV16	7,870.03	7,870.03		500		PAYNOV16/1085/P NOV 2016/TEL
28/11/2016	BT	NOVBT	134.02	134.02		500		M103EX/1081/PHOI
28/11/2016	HM REVENUE & CUSTOMS	007808	2,541.21	2,541.21		500		PAYENOV/1083/PA NOV 2016/HM
29/11/2016	HAMPSHIRE PENSION FUND	007809	2,207.68	2,207.68		500		PENSIONNOV16/1C CONT
30/11/2016	MELANIE WATHEN	007810	172.59	172.59		500		TRAVNOV16/1086/ M.WATHEN
02/12/2016	NEW FOREST FENCING LTD	007811	346.80	346.80		500		706684/1087/00781 FOREST
02/12/2016	HOLBURY TOOL HIRE LIMITED	007812	22.02	22.02		500		159975/1088/LINK SAW CHAIN/HOL
02/12/2016	HAMPSHIRE COUNTY COUNCIL	007813	9.29	9.29		500		58023141/1089/CO PAPER/HAM
05/12/2016	Marchwood Community	007814	67.50	67.50		500		106284/1090/HIRE ROOMS NOV 201
05/12/2016	FUELGENIE	007815	232.77	232.77		500		2310636/1091/FUEL NOV 2016/FUE
05/12/2016	COMPLETE SECURITY	007816	354.00	354.00		500		37552/37553/1092/ SE
Total Payments for Month			18,240.71	18,382.41	-23.61		-118.09	
Balance Carried Fwd			121,267.15					
Cash Book Totals			139,507.86	18,382.41	-23.61		121,149.06	

Bank Reconciliation Statement as at: 31/12/2016 for Cash Book 1 Lloyds Account 458

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Bus 30 day Notice Account 031	30/12/2016	88	8,922.15
Instant Access Account 458	30/12/2016	60	106,362.77
			<u>115,284.92</u>
<u>Unpresented Cheques (Minus)</u>			<u>Amount</u>
22/11/2016 007805	WATERSIDE STREET PASTOF	250.00	
22/11/2016 007807	NEW FOREST CITIZENS ADVI	200.00	
19/12/2016 007821	NEW FOREST DISTRICT COUN	285.68	
19/12/2016 007823	Marchwood Community Associa	45.00	
20/12/2016 007824	NEW FOREST DISTRICT COUN	31.10	
			<u>811.78</u>
			114,473.14
<u>Receipts not Banked/Cleared (Plus)</u>			<u>0.00</u>
			114,473.14
		Balance per Cash Book is :-	114,473.14
		Difference is :-	0.00

Receipts for Month 9

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Balance Brought Fwd :		121,267.15				121,267.15	
Banked on : 09/12/2016		0.28					
SHEET88	Lloyds Bank PLC	0.28			1196 101	0.28	Gross Interest Dec16
Banked on : 16/12/2016		153.66					
500087	Dee Carr	120.00		20.00	1180 101	100.00	Village News iNV 2332
500087	MPC	28.20			1158 101	28.20	Parish Reception balance cash
500087	Argos	5.46			1177 101	5.46	Cashback re purchases
Banked on : 22/12/2016		1,982.00					
ScoutBuild	New Forest District Council	1,982.00			3151 303	1,982.00	S106 Scout Building
Total Receipts for Month		2,135.94	0.00	20.00		2,115.94	
Cash Book Totals		123,403.09	0.00	20.00		123,383.09	

Date: 16/01/2017

Marchwood Parish Council 2016-17

Page No: 607

Time: 12:30

Cash Book 1

User : SDJ

Lloyds Account 458

For Month No : 9

Payments for Month 9

Nominal Ledger

Date	Payee Name	Cheque	£ Total Amnt	£ Creditors	£ V A T	A/c Centre	£ Amount	Transaction Detail
23/02/2016	TELEPAY LLOYDS TSB BANK	Pay Dec16	7,675.36	7,675.36		500		PAYDEC16/1106/P/ DECEMBER 201
01/12/2016	SAGE UK LTD	SUBSDEC	33.60	33.60		500		INV02172629/1093/ DEC 16/S
08/12/2016	GOULDEN PROPERTIES LIMITEI	007817	350.00	350.00		500		19767/1095/QTR 25/12 TO 24/3/1
08/12/2016	S E J HARMAN	007818	14.00	14.00		500		KEY4REFUND/1096 REFUND
12/12/2016	PETTY CASH IMPREST	007820	109.91		2.33	1134 101	35.00	Flowers Remember Day
						1122 101	19.25	Stamps
						1158 101	38.00	Cards /Chocolate
						1123 101	3.72	MILK
						1109 101	11.61	BIRMINGHAM MEA VISI
12/12/2016	TRAVIS PERKINS TRADING CO	007819	96.05	96.05		500		3618/1097/TAPE POLY PIPE INSUL
19/12/2016	NEW FOREST DISTRICT COUNC	007821	285.68	285.68		500		40180302/1098/DO BIN EMPT SER
19/12/2016	SHARP BUSINESS SYSTEMS UK	007822	147.49	147.49		500		OP/0478217/1099/R DEC/FEB
19/12/2016	Marchwood Community	007823	45.00	45.00		500		106318/1100/HIRE ROOMS DEC16/M
20/12/2016	NEW FOREST DISTRICT COUNC	007824	31.10	31.10		500		40180486/1101/BL SACKS/NEW
28/12/2016	BT	sheet60	141.76	141.76		500		M1041D/1102/PHOP DEC16
31/12/2016	UNITY TRUST BANK	sheet35	18.00	18.00		500		STATE35/1107/SER CHARGE/UN
31/12/2016	Unity Trust Bank	35	-18.00			5183 500	-18.00	Reversal service charge
03/01/2017	MELANIE WATHEN	007825	8.55	8.55		500		DECTRAVEL/1104/ DEC 16/M
03/01/2017	AUDITING SOLUTIONS LTD	007826	390.00	390.00		500		A4783/1103/AUDIT INTERIM DEC/A
Total Payments for Month			9,328.50	9,236.59	2.33		89.58	
Balance Carried Fwd			114,074.59					
Cash Book Totals			<u>123,403.09</u>	<u>9,236.59</u>	<u>2.33</u>		<u>114,164.17</u>	

Month No : 9

Cost Centre Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>101</u>	<u>Administration</u>							
1101	Salaries	7,675	72,335	95,800	23,465		23,465	75.5 %
1102	Salaries/Tax/NI	0	20,847	29,900	9,053		9,053	69.7 %
1103	Salaries/Pensions	0	17,471	25,500	8,029		8,029	68.5 %
1108	Training	0	0	750	750		750	0.0 %
1109	Employees Expenses	20	379	700	321		321	54.2 %
1111	Office Rent and Rates	0	6,750	9,200	2,450		2,450	73.4 %
1113	Hall Rental	113	537	750	213		213	71.5 %
1114	Electricity	0	402	850	448		448	47.3 %
1121	Telephone	118	910	1,600	690		690	56.9 %
1122	Postage & Miscellaneous Exps	19	205	250	45		45	81.9 %
1123	Office Supplies	11	135	400	265		265	33.8 %
1124	Subs/Publications/Licences	0	1,555	1,800	245		245	86.4 %
1125	Insurance	0	2,834	2,900	66		66	97.7 %
1132	Village News	0	3,490	5,000	1,510		1,510	69.8 %
1134	Chairman's Allowance	35	235	200	-35		-35	117.4 %
1135	Councillors Expenses	0	4	200	196		196	2.2 %
1138	Service Contracts	151	2,588	2,800	212		212	92.4 %
1141	CCLA LA Property Fund	0	50,000	0	-50,000		-50,000	0.0 %
1150	Office Equipment	0	46	600	555		555	7.6 %
1155	Accountancy Fees	0	0	400	400		400	0.0 %
1156	Legal Fees	0	0	1,500	1,500		1,500	0.0 %
1157	Audit	325	250	1,500	1,250		1,250	16.7 %
1158	Public Relations	10	1,518	1,000	-518		-518	151.8 %
1159	Circus Expenditure	0	-1,021	0	1,021		1,021	0.0 %
1161	Damage refunds	0	13	0	-13		-13	0.0 %
1163	Youth Worker	0	0	10,000	10,000		10,000	0.0 %
4990	Transfer to EMR	0	15,000	0	-15,000		-15,000	0.0 %
91	Transfer from EMR	0	-6,000	-6,000	0		0	100.0 %
	Administration :- Expenditure	8,478	190,482	187,600	-2,882	0	-2,882	101.5 %
1175	Precept Support Grant	0	2,729	2,729	0			100.0 %
1176	Precept Received	0	213,371	213,371	0			100.0 %
1177	Miscellaneous Admin Income	5	5	0	5			0.0 %
1178	Stellar Power Com Ben grant	0	15,000	0	15,000			0.0 %
1180	Village News Income	100	2,483	4,800	-2,318			51.7 %
1196	Interest Received	15	120	200	-80			59.9 %
1197	LA Property Fund Dividends	0	958	0	958			0.0 %
2177	Grants Recieved	0	600	0	600			0.0 %
	Administration :- Income	121	235,266	221,100	14,166			106.4 %
	Net Expenditure over Income	8,357	-44,783	-33,500	11,283			

Month No : 9

Cost Centre Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>102</u>	<u>Grants</u>							
1361	Other Grants	0	1,500	1,500	0		0	100.0 %
4991	Transfer from EMR	0	-500	-500	0		0	100.0 %
	Grants :- Expenditure	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100.0 %</u>
	Net Expenditure over Income	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>			
<u>104</u>	<u>General Funds</u>							
1112	Mchwd Vill Hall car park	350	1,050	1,400	350		350	75.0 %
1426	Elections	0	0	1,000	1,000		1,000	0.0 %
1427	Contingencies	0	-31	0	31		31	0.0 %
1439	Replacements	0	9,626	3,350	-6,276		-6,276	287.3 %
390	Transfer to EMR	0	3,571	0	-3,571		-3,571	0.0 %
4991	Transfer from EMR	0	-3,350	-3,350	0		0	100.0 %
	General Funds :- Expenditure	<u>350</u>	<u>10,866</u>	<u>2,400</u>	<u>-8,466</u>	<u>0</u>	<u>-8,466</u>	<u>452.8 %</u>
	Net Expenditure over Income	<u>350</u>	<u>10,866</u>	<u>2,400</u>	<u>-8,466</u>			
<u>105</u>	<u>Council Property</u>							
1536	General Maintenance	289	316	300	-16		-16	105.5 %
1540	Tools	18	1,045	800	-245		-245	130.6 %
1541	Fuel	194	2,009	3,300	1,291		1,291	60.9 %
1543	Vehicle Maintenance	0	1,300	1,200	-100		-100	108.3 %
1544	Road Tax	0	436	500	64		64	87.3 %
1545	Vehicle Insurance	0	1,711	1,700	-11		-11	100.7 %
	Council Property :- Expenditure	<u>501</u>	<u>6,819</u>	<u>7,800</u>	<u>981</u>	<u>0</u>	<u>981</u>	<u>87.4 %</u>
	Net Expenditure over Income	<u>501</u>	<u>6,819</u>	<u>7,800</u>	<u>981</u>			
<u>201</u>	<u>Amenities</u>							
2135	Play Area Replacements	0	0	1,000	1,000		1,000	0.0 %
2137	Under 12 Play Area	0	2,059	2,200	141		141	93.6 %
2138	Over 12 Play Area	0	0	1,000	1,000		1,000	0.0 %
2139	Open Space Maintenance	0	658	2,000	1,342		1,342	32.9 %
2141	Public Seating	0	35	250	215		215	13.9 %
2142	Dog Bins	264	502	750	248		248	66.9 %
2144	Tree Management	0	429	6,000	5,571		5,571	7.2 %
2145	Litter Bins	0	0	250	250		250	0.0 %
2146	Skate Park	0	0	250	250		250	0.0 %
2147	Admiralty Quay Play Area	0	0	250	250		250	0.0 %
2148	Notice Boards	0	0	500	500		500	0.0 %

Month No : 9

Cost Centre Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
2150	Bridge at Oaklands	0	0	1,000	1,000		1,000	0.0 %
2170	War Memorial Restoration	0	38	500	462		462	7.7 %
4990	Transfer to EMR	0	5,958	0	-5,958		-5,958	0.0 %
	Amenities :- Expenditure	264	9,679	15,950	6,271	0	6,271	60.7 %
	Net Expenditure over Income	264	9,679	15,950	6,271			
301	<u>Lloyd Recreation Ground</u>							
1125	Insurance	0	110	0	-110		-110	0.0 %
3101	Salaries	0	597	1,900	1,303		1,303	31.4 %
3125	Insurance	0	1,986	1,950	-36		-36	101.8 %
3136	Pavilion	0	4,798	4,000	-798		-798	119.9 %
137	Play Area	0	0	500	500		500	0.0 %
3138	Courts	80	80	1,000	920		920	8.0 %
3139	General Maintenance lrg	0	80	1,000	920		920	8.0 %
3140	Pitch	0	220	500	281		281	43.9 %
3141	Courts Everyday Costs	0	37	600	563		563	6.2 %
3145	Basketball Pitch	0	0	200	200		200	0.0 %
3154	Tree Works	0	0	500	500		500	0.0 %
	Lloyd Recreation Ground :- Expenditure	80	7,907	12,150	4,243	0	4,243	65.1 %
	Net Expenditure over Income	80	7,907	12,150	4,243			
303	<u>Scout & Guide Build</u>							
3151	Scout & Guide Build	-1,982	-876	0	876		876	0.0 %
	Scout & Guide Build :- Expenditure	-1,982	-876	0	876	0	876	
	Net Expenditure over Income	-1,982	-876	0	876			
500	<u>Lloyds Recreation Ground Trust</u>							
5180	Income - Court Hire	0	350	1,400	-1,050			25.0 %
5181	Income - Pitch Hire	165	1,249	3,300	-2,051			37.8 %
5182	Scout Hut Lease	0	0	350	-350			0.0 %
5183	Miscellaneous Income	-18	-34	400	-434			-8.5 %
5184	Key Deposit	-14	26	0	26			0.0 %
5186	Youth Club Rent	42	374	350	24			106.9 %
	Lloyds Recreation Ground Trust :- Income	175	1,965	5,800	-3,835			33.9 %
	Net Expenditure over Income	-175	-1,965	-5,800	-3,835			

31st March 2016

31st December 2016

Current Assets		
4,864	Debtors	0
2,052	Vat Refunds	897
1,344	Prepayments	0
95,365	Current Bank Account	114,075
118	ALTO MASTCARD	0
75,000	Nationwide Business 1Yr Fixed	75,000
8,706	Lloyd Rec Unity Trust Bank0381	11,381
50,024	CCLA DEPOSIT FUND 011235	50,174
77,622	Deposit Account	77,651
200	Petty Cash	200
600	Petty Cash Circus	0
<u>315,895</u>		<u>329,379</u>
315,895	Total Assets	329,379
Current Liabilities		
5,090	Creditors Control	5,090
57	Handytrust PS4 Fund	0
8,179	Accruals	0
10	VAT PAYMENT	10
4,114	Receipts in Advance	0
<u>17,451</u>		<u>5,100</u>
298,445	Total Assets Less Current Liabilities	324,278
Represented By		
95,056	General Reserve	106,411
2,574	EMR Grants	2,074
2,521	EMR Elections	3,388
4,893	EMR Contingencies	4,893
5,750	EMR Bridge at Oaklands	6,750
36,045	EMR Amenities General	39,145
8,500	EMR Play Area Maintenance	8,500
356	EMR Lloyds Rec General	356
200	EMR Waterside Comm Rail P'ship	200
59	EMR War Memorial	559
3,017	EMR Office Equipment	3,017

31st March 2016

31st December 2016

3,269	EMR Legal Fees	3,269
1,308	EMR Public relations	1,308
47,399	Developers Cont'n Reserve	38,049
32,743	Staffing Reserve	32,743
20,078	Asset Replacement Reserve	22,782
2,537	EMR Open Space Maintenance	3,000
500	EMR Public Seating	750
775	EMR Dog Bins	920
5,000	EMR Tree Management	5,000
500	EMR Litter Bins	500
872	EMR Noticeboards/Signs	1,372
1,000	EMR Good Citizens Project	1,000
150	EMR Tree Planting Scheme	150
6,865	EMR Pavilion Lloyds	6,865
7,622	EMR Marchwood Youth Project	7,622
8,854	EMR Lloyds Rec Ground Trust	8,854
0	SOLAR FARM GRANT	15,000
<u>298,445</u>		<u>324,478</u>

The above statement represents fairly the financial position of the authority as at 31st December 2016 and reflects its Income and Expenditure during the year.

Signed :
Chairman

Date : _____

Signed :
Responsible
Financial
Officer

Date : _____

Marchwood Parish Council

Internal Audit Report 2016-17 (Interim)

Prepared by Nigel Archer

*For and on behalf of
Auditing Solutions Ltd*

Background and Scope

The Accounts and Audit Arrangements introduced from 1st April 2001 require all Town and Parish Councils to implement an independent internal audit examination of their Accounts and accounting processes annually. The Council has complied with these requirements appointing us, at Auditing Solutions Ltd, to provide the service since 2010-11.

This report provides detail of the work undertaken during our interim visit to the Council for 2016-17, which took place on 8th December 2016.

Internal Audit Approach

In commencing our review of the Council's accounting, governance and other records, we have again paid due regard to the materiality of transactions and their susceptibility to potential misrecording or misrepresentation in the year-end Statement of Accounts, also following up issues identified in prior year reports.

As the Council's Internal Auditor and under the revised audit arrangements, we have a duty to complete the internal audit certificate in the Council's Annual Return, which covers the basic financial systems and requires assurances in ten separate areas. Consequently, our programme of cover is designed to examine the control systems and procedures in place, together with applying selective sample testing to ensure that those controls are operating in the approved manner and thereby give assurance not only to us that they are sound, but also to members and the local electorate.

Overall Conclusion

Overall, we are pleased to conclude that, in the areas examined to date, the Council continues to maintain effective control systems that should ensure that transactions are accurately recorded in the financial ledgers and are reported accurately in the Statement of Accounts and Annual Return for the financial year.

No formal recommendations are considered necessary at present: consequently, we have not been required to append any detailed Action Plan.

This report has been prepared for the sole use of Marchwood Parish Council. To the fullest extent permitted by law, no responsibility or liability is accepted by Auditing Solutions Ltd to any third party who purports to use or rely, for any reason whatsoever, on this report, its content or conclusions.

Detailed Report

Maintenance of Accounting Records & Bank Reconciliations

The Council uses the Omega accounting software to maintain the financial and management accounting records with three bank accounts in operation with Lloyds plc. Detail of transactions on those accounts is recorded on a combined current and deposit account cashbook with a separate investment cashbook. The Recreation Ground charity operates its own bank account at Unity Bank.

Our objective here is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers. We have consequently: -

- Checked and agreed the opening Omega trial balance detail for 2016-17 with the 2015-16 Statement of Accounts and certified Annual Return for that year;
- Checked that the financial ledger remains “in balance” currently;
- Ensured that the cost and expenditure coding structure remains appropriate for the Council’s reporting needs;
- Checked and agreed detail of the combined current and reserve accounts cashbook for May and October 2016 to the relevant bank account statements;
- Checked and agreed all transactions (due to the low volumes) from April to October 2016 on the supporting Nationwide and Unity bank account cashbooks to relevant bank account statements; and
- Checked and agreed detail on all accounts’ bank reconciliations as at 31st May and 31st October 2016 to ensure that no cheques or deposits remain uncleared at bank for an undue period and that no anomalous entries exist: no such issues exist.

Conclusions

We are pleased to record that no significant issues have been identified in this area of our review to date. We shall examine additional sample months’ transactions and the closing bank reconciliations as at 31st March 2017 at the final visit, also ensuring the accurate disclosure of the year-end balances in the Accounts and Annual Return.

Review of Corporate Governance

Our objective is to ensure that the Council has a robust series of corporate governance policies, procedures and documentation in place; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders and that, as far as we are able to ascertain, no actions of a potentially unlawful nature have been or are being considered for implementation that may adversely affect the Council’s financial standing or result in a legal challenge. We have:

- Commenced our review of the Council's and standing Committees' minutes (with the exception of Planning) for the year to end November 2016 to determine whether or not any issues exist that may have an adverse effect, through litigation or other causes, on the Council's current or future financial stability; and
- Previously noted in our final report for 2015-16 that both Standing Orders and Financial Regulations had been duly amended to reflect the revised tendering and contracts regulations in September 2015: consequently, no further comment is necessary currently.

Conclusions

No significant matters arise in this area of our review process to date.

Review of Expenditure

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and approved budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We have previously reviewed the controls in place over the placement of orders, receipt and approval of invoices for payment and release of relevant funds to traders, etc. and consider them to be generally sound, with members physically examining and initialling each invoice as and when they sign cheques.

We have commenced our testing in this area for 2016-17 for compliance with the above criteria, examining a sample of non-pay related payments including all individual transactions in excess of £1,500 plus every 20th payment irrespective of value in the year to 31st October 2016. Our test sample included approximately 25 items totalling £47,500 and representing 69% of all non-pay related expenditure to that date.

We previously noted in our final report for 2014-15 that the Council was now registered for VAT and have verified the submission of September 2016's return, which was in accord with the underlying Omega control account balances.

Conclusions

No issues have been identified in this area of our review process to warrant formal comment or recommendation at present.

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks in order to minimise the opportunity for their coming to fruition. We have: -

- Noted previously that the Council had undertaken various risk assessments and had acquired and developed the Local Council Risk System (LCRS) software to provide a more formalised financial risk register. At this interim visit, we note that the registers have been updated for 2016-17 (re-affirmed at Full Council in July 2016); and
- Examined the Council's current insurance policy schedule (to May 2017), cover continuing to be provided by Aviva, and note that both Employer's and Public Liability stand at £10 million, Fidelity Guarantee remains at £434,000 and there is adequate Loss of Revenue cover at £10,000.

Conclusions

We are pleased to record that the level of insurance cover is considered appropriate in each area and that a process for consideration of the risk assessment and management documents has been achieved by the Council. We shall continue to monitor further progress at future visits.

Budgetary Control & Reserves

Our objective here is to ensure that the Council has robust procedures in place for identifying and approving its future budgetary requirements and the level of precept to be drawn down from the District Council: also, that an effective reporting and monitoring process is in place. We also aim to ensure that the Council retains appropriate funds in general and earmarked reserves to finance its ongoing spending plans, whilst retaining appropriate sums to cover any unplanned expenditure that might arise.

Conclusions

No matters arise in this area at present, our visit occurring in advance of any final or formal conclusion being reached by the Council on its budgetary and precept requirements for 2017-18 and we note from budget monitoring reports for October 2016 that there are no significant variances arising in the current year to date.

Review of Income

The Council receives income from a relatively limited range of sources in addition to the annual precept, primarily by way of newsletter advertising fees, with sports field bookings and casual tennis court hire fees now banked in the name of the Lloyd Recreation Ground Trust into a separate a/c.

Our aim here is to ensure that all income due to the Council is identified and recovered within a reasonable time period and that the Council is receiving value for money from the “investment” of surplus funds.

Conclusions

Other than noting that members have previously determined that prices for Newsletter advertising should remain unchanged in 2016-17 and the sample cashbook testing of receipt transactions to bank statements noted earlier in this report, no further work was undertaken in this area at this interim visit.

Petty Cash Account

A petty cash account is in use within the parish office on an imprest basis with a cash imprest of £200 and actual expenditure reimbursed periodically during the course of the year to return the holding to £200.

Whilst no material sums are involved in this respect, the IA Certificate in the Annual Return requires us to form an opinion on the soundness, or otherwise, of controls in this area. Consequently, we aim to ensure that all payments are appropriately supported by either a trade invoice or appropriate till receipt; that VAT is identified for recovery and that reimbursement payments are made accurately.

We have examined detail of the expenditure incurred and re-imbusement of a sample period (September & October 2016) for compliance with the above criteria and are pleased to record that no issues arise.

Conclusions

No issues warranting formal comment or recommendation arise in this area at present and we are pleased to note that the physical cash-in-hand is being routinely checked and verified periodically as and when cheque re-imburements are requisitioned.

Review of Salaries

In examining the Council’s payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HM Revenue and Customs (HMRC) legislation, the deduction and payment over of income tax and NI contributions, and meeting the requirements of the local government pension scheme, most recently amended with

effect from 1st April 2015 in relation to employee contribution bandings. To meet that objective, we have: -

- Noted previously that the NJC award for the two years 2016-18 was published and implemented with effect from April 2016;
- Noted that the Finance Officer continues to prepare the monthly payroll “in-house” using bespoke Sage software;
- Checked and agreed detail of the September 2016 gross payroll to the schedule of approved salaries;
- Verified that deductions for those individuals contributing to the pension scheme have been accurately computed in line with the revised national procedures across the annual salary bandings;
- Ensured that tax and NI deductions have been made applying the appropriate tax code and NI Table as revised with effect from April 2016;
- Examined the supporting time records verifying that, where variable hours arise, they are subject to independent certification and approval;
- Checked and agreed the physical payment of net salaries and payments to external agents (HMRC and the County Pension Fund) from summary reports through the Telepay system and cheque payments respectively; and
- Noted that monthly, electronic submissions of payroll detail to HMRC under extant legislation (aka Real Time Initiative) continue to be made in a timely manner.

Conclusions

We are pleased to record that no issues have been identified in our review of the payroll procedures.

Investments and Loans

In this area of our review, we seek to confirm that the Council is utilising its available resources to best effect and is maximising its interest earning potential.

Conclusions

The Council currently holds no “surplus” funds in periodic Term deposits although we note that it has recently “invested” £50,000 in the CCLA Local Authorities Property Fund and have verified same to their quarterly statement.

The Council has no loans either repayable by, or to, it.