Horndean Parish Council

NOTICE OF MEETING

A MEETING OF HORNDEAN PARISH COUNCIL WILL BE HELD ON MONDAY 21 NOVEMBER 2016 at 7.00 P.M in JUBILEE HALL

Members are summoned to attend

Carla Baverstock-Jones GCILEx, MILCM
Chief Officer

15 November 2016

AGENDA

1. To receive and approve apologies for absence.

2. To receive any Declarations of Interest.

3. To receive a written update from County Councillor Mrs M Harvey regarding County Council matters.

4. To receive a written update from District Councillors regarding District Council matters.

5. To receive the Chairman's remarks.

6. To open the meeting to members of the public to enable them to address questions to Parish Councillors**.** *The period of time which is designated for public participation shall not exceed 20 minutes. Each member of the public is entitled to speak once only in respect of business itemised on the agenda and shall not speak for more than 3 minutes. A question asked by a member of public during public participation session at a meeting shall not require a response or debate.*

7. To receive a presentation from Catherine Kirkham – Rural Housing Enabler.

8. To approve the Minutes of the Council Meeting held on the 24 October 2016.

9. To receive and approve the Orders for Payment (List 8 attached).

10. To receive the monthly finance report.

11. To receive and consider the report prepared by the internal auditor – 2016/2017.

12. To receive and consider the Draft Budget 2017/18, as recommended from the Finance and General Purposes Committee on the 07 November 2016.

13. To receive a report and consider the quotations received in respect of the proposed plans for the extension of Jubilee Hall – Architect fees.

14. To discuss and respond to the Deed of Variation submitted in respect of the Land East of Horndean development.

15. To receive an update in respect of the goal post at Five Heads Recreation Ground.

16. To receive a report and consider the reinstatement of the Facebook page in respect of Horndean Parish Council.

17. To receive a report and consider the way forward in respect of the placement of kerb stones within the parish.

18. To receive and consider the proposals in respect of a public art design – Gales Apartments.

19. To receive a report and consider the charges in respect of the hire of HPC Football Pitches

20. To receive and agree the recommendation from the Finance and General Purposes Committee on the 07 November 2016, in respect of the revised Terms of Reference.

21. To receive and agree the recommendation from the Finance and General Purposes Committee on the 07 November 2016, in respect of the Open Spaces Disposal Policy.

22. To receive and agree the recommendation from the Finance and General Purposes Committee on the 07 November 2016, in respect of the LPGS Employer's Discretions Policy.

23. To receive and agree the recommendation from the Finance and General Purposes Committee on the 07 November 2016, in respect of the presentation of cheques for successful grant applications.

24. To receive and agree the recommendation from the Finance and General Purposes Committee on the 07 November 2016 in respect of the following grant applications:

    - All Saints Church, Catherington - £1,000
    - Horndean Technology College Luncheon Club - £300.

25. To note the next scheduled meeting of the Council being the 12 December 2016.

26. **To resolve to exclude the public and the press, in the view that publicity would prejudice the public interest by reason of the confidential nature of the business or arising out of the business about to be transacted. (Public Bodies (Admissions to meetings) Act 1960).**

27. To approve the Confidential Minutes of the Council Meeting held on the 24 October 2016.

28. To receive a report and consider the way forward in respect of land at Catherington Lith.

Council meeting: 21st November 2016 **Agenda Item 3**

I have just managed to catch up with all of my e mails from being away on holiday for our 50th wedding anniversary. I did take my IPad with me so that I could answer any questions, but the IT on board leaves a lot to be desired.
The change of speed on Havant is about to be installed and with it hopefully they will re paint the hatched area outside of Keydell.
Hampshire are ready for winter with salt for main roads and plenty of it!
Salt will be administer to all main routes and salt bins will be filled.
White and yellow lines will be done throughout Horndean before the end of the financial year and where there are already lines, if they are faded, will be re painted.
There is a fund at HCC which helps pay towards refurbishment and repairs to halls, so if Horndean have any halls that need help it will be best to e mail andrew.gibson@hants.gov.uk Over 1200 people have we been involved in the older persons forum which aims to keep drivers driving safely for longer. This is available through Hampshire.
For anyone wanting to dispose of their old fridge or freezer. Please note that the recycling centre can no longer accept them because they have more than 2500 already and there is no more storage.
It is the responsibility of the manufacturers to take them back for safe disposal, so please contact them if you need to dispose of them.
I am working with the officers about Old Lane and support the Parish with their TRO, but have been told that there are many hoops to jump through before the threshold is reached. I have asked that it is made very clear to the parish council exactly what is needed.
Can I please ask, as I have before on many occasions, that if you as residents, have any issues, you can always contact me by phone, e mail or at my surgery if you would like me to take anything forward for you.
I do drive my division every month to try and get an overview of any really pressing problems, but of course, I cannot cover them all, but I will try to get anything done that residents feel are urgent our are giving them a problem.
This has worked so far and I have been able to sort out many problems for residents over the last almost four years.
I will send a list of everything that has been achieved for Horndean over the last almost four years, before the next election in May next year and whilst I have been looking through everything, it has been a great deal!!
There is still a lot to be done, but it does take time to deal with everything because anything that effects to whole community has to go through consultation periods, which in themselves take some time and when there are objections, they have to be sorted out before anything can take place.
Birdlip Close foot ways will be resurfaced as promised starting November 28th for 3 weeks and the road will be closed to all but residents needing to access their properties.
As usual, if there are any questions, I will be happy to try and answer them.
Marge

Item 9

Date of Invoice	Payee	Payment Method	Voucher Number	Net	VAT Rate	VAT	Total Payment	Details	Invoice No.
	OCTOBER 2016 - DIRECT DEBITS								
20/10/2016	Southern Electric	DC	D1617072	-216.58	Multiple	-85.61	-302.19	Credit on Electric at Napier 2nd April - 27th September	81164904 0006-0009
05/10/2016	SSE Gas	DD	D1617073	41.79	5.00%	2.08	43.87	Gas-Napier 2 September to 3 October	801655661 0007
30/09/2016	Veolia	DD	D1617074	157.30	20.00%	31.46	188.76	Waste Removal - Luckylite September 2016	8791138947
15/10/2016	BT	DD	D1617075	67.73	20.00%	13.55	81.28	Jubilee Hall Alarm 1st Oct-31st Dec 02392 592978	Q058 MO
	NOVEMBER 2016 - DIRECT DEBITS								
18/10/2016	BT	DD	D1617076	66.90	20.00%	13.38	80.28	Jubilee Broadband 1st Oct - 31st Dec 02392 597321	Q061 E3
01/11/2016	Luckylite	SO	D1617077	495.00	0.00%	0.00	495.00	Luckylite - November Rent	n/a
19/10/2016	BT	DD	D1617078	65.87	20.00%	13.17	79.04	Tyfield fax 1st oct-31st Dec 02392 570550	Q054 C5
24/10/2016	SSE	DD	D1617079	231.54	5.00%	11.57	243.11	Electric Jubilee 5 July-12 Oct	621656373-0005
04/11/2016	Plusnet	DD	D1617080	15.00	20.00%	3.00	18.00	Internet Tyfield November 2016	79163596
24/11/2016	SSE	DD	D1617081	70.59	Multiple	-18.07	52.52	Corrections to Electric Tyfield	6529232412
01/11/2016	Peach	DD	D1617082	136.61	20.00%	27.32	163.93	October Calls/November Rent	T258402
01/11/2016	FuelGenie	DD	D1617083	48.13	20.00%	9.62	57.75	Fuel	2308563
01/11/2016	Vodafone	DD	D1617085	47.00	20.00%	9.40	56.40	Mobiles - October Calls/November Rent	2085701
	OCTOBER 2016 BACS								
01/10/2016	Southern Ground Care	BACS	B1617265	550.00	20.00%	110.00	660.00	Pitch maintenance at Jubilee & Five Heads Rec	SGC/271
15/10/2016	Fuel Card Services	BACS	B1617266	119.15	20.00%	23.83	142.98	Fuel	1612823
18/10/2016	Blendworth Property Maintenance	BACS	B1617267	60.00	0.00%	0.00	60.00	Supply & Fit New toilet ball valve at Tyfield	1617/10/05
26/09/2016	Screwfix	BACS	B1617268	12.49	20.00%	2.50	14.99	Padlock for Jubilee Height Barrier	744666015
30/09/2016	Screwfix	BACS	B1617269	11.66	20.00%	2.33	13.99	Ronseal Woodstain 750ml to Paint Benches in Square	745745768
20/10/2016	Net Salaries	BACS	B1617270	14,727.25	0.00%	0.00	14,727.25	Net Salaries - October 2016	n/a
24/10/2016	Griffin Fire Training	BACS	B1617271	99.00	20.00%	19.80	118.80	Fire Alarm inspection and service	8391
21/10/2016	Viking	BACS	B1617272	97.93	Multiple	12.79	110.72	Guillotine, Coffe and Post it notes	939371
21/10/2016	Connected	BACS	B1617273	70.00	0.00%	0.00	70.00	Remote support/Changes to website	HPC017
24/10/2016	Private	BACS	I1617219	-100.00	0.00%	0.00	-100.00	Napier Hall deposit returned	6298
20/10/2016	Scandor	BACS	B1617274	51,608.20	20.00%	10,321.64	61,929.84	New Play Equipment at Jubilee	15682
24/10/2016	Petty Cash	BACS	B1617275	42.00	0.00%	0.00	42.00	Playground Opening Refreshments	n/a
09/10/2016	Auditing Solutions	BACS	B1617276	630.00	20.00%	126.00	756.00	Internal Audit for 2016-17 (1st Visit)	167
18/10/2016	Dale ValleyTraining	BACS	B1617277	219.00	20.00%	43.80	262.80	Ladder Safety Course for 3 Staff members	2856
31/10/2016	Hampshire Pension Fund	BACS	B1617278	3,525.80	0.00%	0.00	3,525.80	Pension Contributions October 2016	n/a
31/10/2016	HMRC	BACS	B1617279	4,166.05	0.00%	0.00	4,166.05	PAYE/NI October 2016	n/a
31/10/2016	Morrisons	BACS	B1617280	4.35	Multiple	0.51	4.86	Petty Cash 3rd Oct - 31st October	n/a
31/10/2016	Spar	BACS	B1617281	12.14	Multiple	0.13	12.27	Petty Cash 3rd Oct - 31st October	n/a
28/10/2016	AVS Fencing	BACS	B1617282	342.68	20.00%	68.54	411.22	Barbed wire, Posts and Staples	0146217
31/10/2016	Poppy Appeal	BACS	B1617283	105.00	0.00%	0.00	105.00	3 x Poppy Wreaths	SBB28
	NOVEMBER 2016 BACS								
31/10/2016	Fuel Card Services	BACS	B1617284	87.38	20.00%	17.47	104.85	Fuel	1631876
04/10/2016	SutcliffePlay	BACS	B1617285	64.02	20.00%	12.80	76.82	Replacement Swing Seat for Downs Park	107273
31/10/2016	Blendworth Tyres	BACS	B1617286	322.10	20.00%	64.42	386.52	Service of small trailer/repairs and maintenance	AC010345
28/10/2016	Spaldings	BACS	B1617287	38.25	20.00%	7.65	45.90	Stihl Two Stroke Oil 5 Litre	2091626
28/10/2016	Spaldings	BACS	B1617288	21.48	20.00%	4.30	25.78	2 x Stihl Tommy Screws	2091627
31/10/2016	Viking	BACS	B1617289	89.65	20.00%	17.93	107.58	Hoover, Broom, Dustpan/Brush-Jubilee	977418
31/10/2016	The New Blendworth Centre	BACS	B1617290	138.66	20.00%	27.73	166.39	Litter Picking - October 2016	NBC/1
03/11/2016	AVS Fencing	BACS	B1617291	25.72	20.00%	5.14	30.86	Railway Sleeper for Hazleton Common (Boardwalk)	0148352
27/10/2016	Visionict	BACS	B1617292	725.00	20.00%	145.00	870.00	Final payment for design & development of website	6414
18/10/2016	Visionict	BACS	B1617293	248.94	20.00%	49.79	298.73	Staff training for HPC Website	6394
10/11/2016	Heskins	BACS	B1617294	248.13	20.00%	49.63	297.76	Grip Tape for improving Boardwalks at Hazleton Common	144866
04/11/2016	Profile Productions	BACS	B1617295	438.00	20.00%	87.60	525.60	Hire of Sound Equipment & Crew for Remembrance Day	2186
31/10/2016	Scandor	BACS	B1617296	6,393.82	20.00%	1,278.76	7,672.58	Playground Equipment at Jubilee	15712
08/11/2016	AVS Fencing	BACS	B1617297	301.80	20.00%	60.36	362.16	Wooden Post to repair Jubilee fence	0149701
30/09/2016	British Maids	BACS	B1617298	450.00	20.00%	90.00	540.00	6 Monthly Clean of Jubilee Floor	71143
12/11/2016	Beaver Tool Hire	BACS	B1617299	65.42	20.00%	13.08	78.50	Hire of Jet wash to clean Play Area Surfaces	2/426021
	NOVEMBER 2016 DEBIT CARD								
01/11/2016	Back2 International Ltd	VISA	V1617060	499.25	20.00%	99.85	599.10	HM Celle Chair-upholstered seat/Triflex Back	78725
02/11/2016	Wildlife Surrey	VISA	V1617061	105.00	0.00%	0.00	105.00	3 x Training Course for Leading Volunteers	n/a
07/11/2016	F R Jones	VISA	V1617062	42.22	20.00%	8.44	50.66	Wilkinson Sword Folding Pruning saw	135290
	TOTALS			87,634.42		12,802.69	100,637.11		

INVOICES TO BE APPROVED FOR PAYMENT — **LIST 8 : 21-11-2016**

Date of Invoice	Payee	Payment Method	Voucher Number	Net	VAT Rate	VAT	Total Payment	Details	Invoice No.
	None								
	TOTALS			0.00		0.00	0.00		

RECEIPTS RECEIVED SINCE LAST ORDER OF PAYMENTS | LIST 8 : 21-11-2016 | BANK ENTRIES: 18/10/16 to 14/11/16

Date of Banking	Payer	Payment Method	Voucher Number	Net	VAT Rate	VAT	Total Receipt	Details	Invoice No.
	OCTOBER 2016								
17/10/2016	Private	DC	I1617233	43.56	0.00%	0.00	43.56	Hire of Jubilee Hall	6419
17/10/2016	Private	DC	I1617234	29.04	0.00%	0.00	29.04	Hire of Jubilee Hall	6416
17/10/2016	Private	DC	I1617235	80.01	0.00%	0.00	80.01	Hire of Jubilee Hall	6418
17/10/2016	Lovedean Karate Club	DC	I1617236	264.00	0.00%	0.00	264.00	Hire of Napier Hall	2705, 2691, 2690
17/10/2016	Private	DC	I1617237	126.13	0.00%	0.00	126.13	Hire of Napier Hall	6551
21/10/2016	Slimming World	BACS	I1617222	-6.00	0.00%	0.00	-6.00	Slimming World refund on I1617222	2703
24/10/2016	Private	BACS	I1617219	-100.00	0.00%	0.00	-100.00	Refund of Napier Hall deposit	6298
25/10/2016	Purple Promotions	DC	I1617238	247.50	0.00%	0.00	247.50	Hire of Napier Hall	2704
24/10/2016	Private	DC	I1617239	50.82	0.00%	0.00	50.82	Hire of Jubilee Hall	6565
24/10/2016	ams4fitness	DC	I1617240	66.00	0.00%	0.00	66.00	Hire of Jubilee Hall	2689
24/10/2016	Lovedean Karate Club	DC	I1617241	26.40	0.00%	0.00	26.40	Hire of Napier Hall	2711
24/10/2016	ams4fitness	DC	I1617242	105.60	0.00%	0.00	105.60	Hire of Napier Hall	2698
24/10/2016	Private	DC	I1617243	85.61	0.00%	0.00	85.61	Hire of Jubilee Hall	6566
24/10/2016	Private	DC	I1617244	43.56	0.00%	0.00	43.56	Hire of Jubilee Hall	6272
24/10/2016	Private	DC	I1617245	43.56	0.00%	0.00	43.56	Hire of Jubilee Hall	6365
24/10/2016	Private	DC	I1617246	5.28	0.00%	0.00	5.28	Hire of Napier Hall	6585
28/10/2016	Brendoncare	DC	I1617247	66.00	0.00%	0.00	66.00	Hire of Napier Hall	2709
31/10/2016	Cambridge & Counties	DC	I1617248	135.60	0.00%	0.00	135.60	Bank Interest	n/a
	NOVEMBER 2016								
01/11/2016	Horndean F.C	DC	I1617249	83.34	0.00%	0.00	83.34	Hire of Pitches	n/a
01/11/2016	Horndean Hawks	DC	I1617250	84.24	0.00%	0.00	84.24	Hire of Pitches	n/a
02/11/2016	Southern Healthcare	DC	I1617251	52.80	0.00%	0.00	52.80	Hire of Jubilee hall	2710
03/11/2016	HMRC	DC	I1617252	16,237.90	0.00%	0.00	16,237.90	Q2 2016-17 VAT Return	n/a
31/10/2016	Private	DC	I1617253	21.25	0.00%	0.00	21.25	Hire of Jubilee Hall	6299
31/10/2016	Private	DC	I1617254	52.80	0.00%	0.00	52.80	Hire of Napier Hall	6585
31/10/2016	Private	DC	I1617255	18.70	0.00%	0.00	18.70	Hire of Napier Hall	6586
03/11/2016	Butser Lace	DC	I1617256	34.00	0.00%	0.00	34.00	Hire of Napier Hall	2716
03/11/2016	Busybees	DC	I1617257	396.00	0.00%	0.00	396.00	Hire of Jubilee hall	2725-27
04/11/2016	Bank Interest	DC	I1617258	15.67	0.00%	0.00	15.67	Bank Interest	n/a
04/11/2016	Horndean Baptist Church	DC	I1617259	899.49	0.00%	0.00	899.49	Hire of Napier Hall	2723-24,2731,2736-38, 2747-49
07/11/2016	Slimming World	DC	I1617260	660.00	0.00%	0.00	660.00	Hire of Jubilee Hall	2733
08/11/2016	EHDC	DC	I1617261	3,000.00	0.00%	0.00	3,000.00	Community Grant Schemes for Playground Equip at Jubilee	n/a
07/11/2016	Dog Training	DC	I1617262	369.60	0.00%	0.00	369.60	Hire of Napier Hall	2718, 2717
07/11/2016	PFM WEL-being	DC	I1617263	33.00	0.00%	0.00	33.00	Hire of Jubilee Hall	2699
07/11/2016	PFM WEL-being	DC	I1617264	66.00	0.00%	0.00	66.00	Hire of Jubilee Hall	2729
07/11/2016	Woman of the Way	DC	I1617265	52.80	0.00%	0.00	52.80	Hire of Jubilee Hall	2740
07/11/2016	Private	DC	I1617266	43.56	0.00%	0.00	43.56	Hire of Jubilee Hall	6420
07/11/2016	Lovedean Karate Club	DC	I1617267	264.00	0.00%	0.00	264.00	Hire of Napier Hall	2720, 2721, 2735
07/11/2016	ams4fitness	DC	I1617268	52.80	0.00%	0.00	52.80	Hire of Jubilee Hall	2719
07/11/2016	ams4fitness	DC	I1617269	132.00	0.00%	0.00	132.00	Hire of Napier Hall	2728
	TOTALS			23,882.62	0.00	0.00	23,882.62		

SIGNED:	
SIGNED:	
DATE:	LIST 8 : 21-11-2016

ITEM: 10

HORNDEAN PARISH COUNCIL

COUNCIL MEETING : 21-11-2016

SUBJECT OF REPORT: October 2016 Finance Report

Finance Systems

The RBS Bookings System was installed on the 14th November and Training was undertaken by the Admin Team.

Bank Accounts

The three accounts that we hold have been reconciled to the end of October 2016.
At that point in time the balance stood as follows:

Co-op Current Account = £137.0k
Co-op Business Select 14 Day notice = £200.0k
(Interest is paid twice yearly at a rate of 0.12% on balances >£100,000).
Cambridge & Counties 45 Day Notice = £131.1k

Therefore total bank balance held at the end of October 2016 was £468.1k.

Income & Expenditure

The year to date position at the end of October, after adjustments have been made for items funded from brought forward reserves, showed an underspend of £34.4k.

The main components of this underspend are as follows:

i) Staff Salaries, mainly in the Countryside Team where there were vacancies at the start of the year: £15.7k
ii) Hall Hire, over-recovery of income: £4.8k.

Balance Sheet

Current Assets

As at 31st October Current Assets totalled £575.8k
Cash balances, including Petty Cash, totalled £468.4k.
Debtors, money owed for Hall Bookings prior to the end of October plus Developer's contributions re the Playground funds from East Hants DC totalled £78.9k
VAT owed stood at £28.5k. This will be reclaimed at the end of Quarter 3 from HMRC.

Liabilities

As at 31st October 2016 Current Liabilities totalled £5.0k most of this being accruals (supplier invoices outstanding).

Earmarked Reserves

There have been no changes during October so the balance as at the 31st October stood at £160.2k

See below for a detailed breakdown.

	EARMARKED RESERVES 2016-17	BF Mar-16 Bal. Sheet	2016-17 Bgt Adj	BF Adj Bal Sht	Cumulative Adj	Month End Balance
Code						
300	Current Year Funds	0				119,294
310	General Funds	222,497	-13,167			209,330
325	IT Equipment	2,595	-1,095	1,500	0	1,500
326	Vehicle Replacement	9,508	-4,508	5,000	0	5,000
327	Play Equipment	13,500	-13,500	0	0	0
329	Napier Hall Improvements	17,050	10,300	27,350	0	27,350
330	Staff Contingency	5,000	-5,000	0	0	0
334	The Granary	4,910	1,090	6,000	0	6,000
338	Lith Avenue re-surfacing	5,920	1,080	7,000	0	7,000
340	Jubilee Hall Extension fund	30,825	10,300	41,125	0	41,125
341	New Playground Fund	32,574	13,500	46,074	-2,865	43,208
342	Equipment replacement fund	10,000		10,000	0	10,000
343	Legal Costs	10,000		10,000	0	10,000
344	Election	3,000	1,000	4,000	0	4,000
345	Lovedean Solar Farm				5,000	5,000
	TOTAL OF EARMARKED FUNDS	**144,882**	**13,167**	**158,049**	**2,135**	**160,183**
	GRAND TOTAL	367,379				488,807

	EXPENDITURE/INCOME/ADJUSTMENTS		
APRIL	Groundwork South Trust		-2,865
JUNE	Lovedean Solar Farm		5,000
	TOTAL ADJUSTMENTS 2016-17		2,135

Full Year Forecast

A projection was made at the end of Quarter 2 to year end and the estimated outturn at this stage is an underspend of c£42k. This will be revised at Quarter 3.

Report Prepared by Simon Ritson, Responsible Finance Officer

ITEM: 11

Horndean Parish Council

Internal Audit Report 2016-17 (Interim)

Stuart J Pollard
Director
Auditing Solutions Ltd

Background

All Parish and Town Councils are required by statute to make arrangements for an independent internal audit examination of their accounting records and systems of internal control and for the conclusions to be reported each year in the Annual Return. Following a retendering exercise, we at Auditing Solutions Ltd were appointed to provide the service to the Council for 2016-17 and beyond.

This report sets out the work undertaken in relation to the 2016-17 financial year, during the course of our initial visit, which took place over a day and a half on 5th & 6th October 2016.

Internal Audit Approach

In commencing the review for the year, we have had regard to the materiality of transactions and their susceptibility to potential misrecording or misrepresentation in the year-end Statement of Accounts / Annual Return. Our programme of cover has been designed to afford appropriate assurance that the Council's financial and governance systems are robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. Our work programme is also designed to facilitate our completion of the 'Internal Audit Report' in the Council's Annual Return, which requires independent assurance over a number of internal control objectives.

Overall Conclusion

We are pleased to advise that, in general, the Council's control systems operate effectively with a few areas identified where we consider controls could be further strengthened. We have, however, identified one significant area of potential concern in that the involvement of members in the payment authorisation and release process appears at best very limited and falls far short, in our view, of the level of control we would expect to see affording clear evidence of members' involvement in the process and the effective discharge of their fiduciary responsibilities.

The issues identified are set out in the body of the attached detailed report, with resultant recommendations further summarised in the appended Action Plan.

This report has been prepared for the sole use of Horndean 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 contents or conclusions.

Detailed Report

Maintenance of Accounting Records & Bank Reconciliations

Our objective here is to ensure that accounting records are being maintained accurately and currently and that no anomalous entries appear in the cashbooks, also that effective controls are in place to confirm the accuracy of that detail.

The Council uses the RBS Rialtas Omega software to maintain its accounting records and is currently trialling the latest Sales and Purchase Ledger additions to the software for the company. Three bank accounts are in use currently, a Co-op Current and Business Select 14-day accounts and a deposit account with the Cambridge and Counties Bank: detail of transactions is recorded in separate control accounts / cashbooks within the software for each bank account. We also note that all payments are processed on-line with no cheque payments occurring to date in the current financial year. We have commenced our review process in this area and have specifically:-

- Agreed the opening balance detail in the financial ledger with that in the 2015-16 Statement of Accounts and certified Annual Return;
- Ensured that an appropriate Cost Centre and Coding structure exists within the software to provide appropriate detail in the year-end Accounts and Annual Return;
- Checked and verified detail of two months' transactions on the Co-op Current account (April and August 2016) cashbook by reference to supporting bank statements;
- Checked and agreed the full year detail (in view of their low volume) of transactions on the other two accounts for the financial year to 31st August 2016;
- Agreed detail on the month-end current account bank reconciliations as at 30th April and 31st August 2016;
- Verified the other two account reconciliations as at 31st August 2016;
- Reviewed the arrangements for processing and verifying the content of journals raised on the software; and
- Reviewed the effectiveness of the "back-up" and "restore" procedures for the accounting and other computerised systems in use at the Council.

Conclusions and recommendations

As indicated in the preface to this report, we have learned that members have no direct involvement in the physical release of payments, with on-line input undertaken by the Responsible Financial Officer (RFO) or his assistant, both of whom input detail of payments and process the physical payments on-line without reference to members and without members' prior approval of the payments.

We do not wish to imply that any impropriety exists or has occurred in this arrangement, but consider that the absence of member involvement at any stage leading to the processing of payments both contravenes good working practice and leaves officers at risk of potential allegations of inappropriate action in the event that any significant error occurs with such transactions.

Whilst we acknowledge that Section 150(5) of the 1972 Act has been repealed, removing the requirement for two members to sign all payable orders, subsequent NALC guidance indicates and requires that councils continue to exercise appropriate controls over their financial transactions. We have provided the RFO with a NALC guidance document – "Safeguarding Public Money" issued at the time of the repeal of the above section of the Act, which emphasises the need for councils to ensure that appropriate controls remain in place over the management of public funds.

We also understand that, apart from a separate spreadsheet based schedule of payments prepared and submitted to the Council each month by the RFO, members rarely, if ever, actually examine documentation supporting payments. Were the RFO to include a fictitious payment on that schedule, we are doubtful that members would be in a position to identify the "error".

We are even more concerned in this respect in the light of a relatively recent fraud perpetrated by the Clerk of a neighbouring Council whereby members undertook no detailed examination of payments being processed, purely signing-off all cheques presented for payment.

A number of councils have put appropriate arrangements in place for the release of funds through internet banking, whereby one or more members are required go on line themselves and effectively release the funds following data input by the RFO or other officer. One such bank offering an appropriate level of control in this respect is the Unity Bank, with the Co-op Bank a significant shareholder and we commend this as a possible alternative bank for use by the Council that would afford improved control and security over payment transactions.

We also note that funds in excess of £75,000 are held in the Co-op Business Select 14-day and Cambridge and Counties bank accounts. We acknowledge that opportunities for maximising interest-earning potential are very limited in the recent national financial situation and take this opportunity to remind members that the Government's bail-out scheme, in the event of a bank failing, only guarantees security of funds up to £75,000. Consequently, we suggest that consideration be given to the further diversification of funds into other banking institutions, such as the Unity Bank and CCLA Public Sector Deposit Fund, both of which are used by a number of councils nationally.

We also note that journals prepared by the RFO are not subjected to any further scrutiny and suggest that, in line with best practice, the Executive Officer (EO) should review and initial them periodically thereby evidencing her review.

We shall extend testing in this area at our final visit, ensuring the accuracy of the year-end bank reconciliations and that closing balances are accurately recorded in the year-end detailed Statement of Accounts and Annual Return.

R1. In line with best practice and to enhance the effectiveness of controls over the approval of expenditure, the Council should review its arrangements for releasing funds, ensuring that members take an active part in the release of funds.

R2. Members should undertake a routine examination of all documentation supporting payments agreeing detail to the physical payments made and evidencing their review by initialling the documentation accordingly.

R3. Consideration should be given to the further diversification of account balances in order to protect the Council's available resources from potential loss in the event that a bank should fail.

R3. Accounting journals should be subjected to independent scrutiny and sign off.

Review of Corporate Governance

Our objective here is to ensure that the Council has a robust regulatory framework 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. We have undertaken the following work in this area to date: -

- Full Council minutes, together with those of standing Committees excluding those dealing with Planning issues, have been reviewed for the year to date to ensure that no issues exist affecting the Council's financial stability either in the short, medium or long term;
- We note that the RFO has been delegated the task of reviewing and updating the Council's Standing Orders (SOs) and Financial Regulations (FRs) and that he is due to undertake the review in the near future prior to submitting the updated documents to Council for formal adoption. We understand that the RFO has electronic copies of the latest NALC model documents and will use them as the basis for the revision;
- We understand that no formal documentation is in place detailing the procedures to be followed in processing financial transactions; and
- We note that the Council has expended significant funds in the current year in relation to the installation and upgrade of playground facilities. We also understand that the EO is aware of the changes in EU Legislation effective from 1st April 2015 that require all tenders with a value in excess of £25,000 to be advertised on the Government's Contract Finder website. However, as an external contractor managed the process, it was deemed unnecessary to observe the EU Legislation, a view we do not share.

Conclusions and recommendations

We suggest that action should be taken to expedite the review of FRs as soon as is practicable taking account of our above expressed concerns over the procedures in place for authorising and releasing funds. The absence of appropriate documented financial procedures sometimes referred to rather derogatorily as "idiots' guides", leaves the Council at a degree of risk in the event that any mishap should befall the RFO and / or his assistant resulting in the departure or un-anticipated lengthy absence of either. Furthermore, should any financial loss occur either through wilful or accidental causes, the absence of such documentation would potentially hamper the extent of any disciplinary action the Council may need to take.

We remind the Council and Executive Officer that the EU Legislation on advertising tenders in excess of £25,000 applies <u>in all cases</u> irrespective of who manages the process.

We shall continue to monitor the Council's approach to governance at our final visit.

R5. The Council should ensure that, in line with best practice and to assist in succession management, appropriate detailed financial procedural documentation is prepared.

R6. The Council should also ensure that all relevant legislation is observed when undertaking future development projects or significant asset acquisitions.

Review of Expenditure & VAT

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other form of document confirming the payment as due;
- Members take an active role in reviewing supporting documentation and approving expenditure for release;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure any applicable discount;
- The correct analysis has been applied to invoices when processed; and
- Expended VAT is appropriately identified for recovery through reclaims prepared and submitted to HMRC quarterly.

We are pleased to note that an official ordering system is in place with copies matched and married to resultant trade invoices.

In order to ensure compliance with the above criteria, we have examined a sample of 35 payments in the year to 30th September 2016 comprising each individual payment in excess of £1,500 together with every 20th transaction as recorded in the cashbook in the year to date. Whilst we are pleased to record that the above criteria were met in most cases, as indicated in the first section of this report, we are concerned to note that members do not take an active interest in examining the payment documentation ensuring its appropriateness for payment.

Additionally in examining the documentation supporting the payments in our test sample, we noted that the Insurance Premium Tax payable on the annual insurance premium had been coded in error as a recoverable VAT expense.

We note that a rubber stamp is used and affixed to each payment processed: whilst it affords scope for authorisation of payments, as indicated above, no evidence exists to confirm that members have reviewed and approved invoices for payment. In line with best practice and, as suggested above, we consider that members should examine all payments approving them for release and evidencing their approval accordingly on the rubber stamp. We also consider that the existing stamp be revised as it should also, ideally, include provision for the Clerk / RFO to indicate confirmation of goods / services receipt and arithmetic accuracy of the invoice.

We are also pleased to note that the first quarter's VAT reclaim has been prepared, submitted to and repaid by HMRC and have verified the accuracy of that reclaim to the underlying Omega control account.

Conclusions and recommendations

As indicated above, we are concerned to note that members do not undertake any routine review of individual invoices or indicate their approval for payment and consider that this area requires positive action in order to more effectively protect not only public funds, but also officers from any potential allegations of malpractice in the event that inappropriate payments are processed.

We shall extend our review of future transactions at our final visit, also ensuring the accuracy of future VAT reclaims.

R7. Members should, in order to demonstrate the effective discharge of their fiduciary responsibilities, examine all payments evidencing their review by initialling the individual payment documentation.

R8. The error of inclusion of insurance IPT as recoverable VAT in the VAT control account should be corrected prior to preparation and submission of the second quarter's VAT reclaim to HMRC.

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: -

- Examined the Council's approach to the identification, recording and management of financial risks, noting that, due to an oversight, the 2015-16 review and formal adoption of the Council's risk register did not occur until April 2016 resulting in adverse comment by the external auditors; and
- Examined the Council's insurance cover as provided by Zurich Municipal: we have examined the insurance schedule covering the year to November 2016 and consider that appropriate cover is in place with Employer's and Public Liability standing at £10 million and £12 million respectively, together with Fidelity Guarantee and Hirer's Liability cover at £1 million and £2 million respectively. We are also pleased to note the existence of Business Interruption – "Loss of Revenue" cover at £52,000, which we also consider appropriate given the annual level of hall income.

We have discussed with the EO and RFO the existence of more detailed software developed by a company in Scotland (DMH Solutions) specifically for this tier of Local government. This software (Local Council Risk System – "LCRS") is available over the internet in disc format at a cost of approximately £100 plus VAT and caters for some 50 potential areas applying to local councils with detail of approximately 500 individual risks. Users identify the relevant services comparing their inherent controls against the "ideal controls" identified in the software and then score accordingly ("0" for non-applicability to "3" for high) for the likelihood of the risk materialising and also the potential financial / political impact were it to occur.

The software also includes, for virtually each of the potential 500 individual risks, appropriate reference to any relevant legislation and generates a detailed risk register of areas assessed,

together with an Action Plan of any areas where the product of the likelihood and impact are assessed as medium to high. The software also generates insurance and health and safety checklists.

Conclusions and recommendation

We consider that the Council has appropriate controls in place in this area, but remind officers and members of the requirement for risk registers to be reviewed and adopted formally by the Council at least once annually (the Governance and Accountability Manual refers). Whilst the extant risk register appears appropriate for the Council's needs, we suggest that consideration be given to acquiring the LCRS software in order to strengthen further the existing controls.

R9. Consideration should be given to the acquisition and implementation of the LCRS software to enhance further the Council's risk assessment and management process.

Budgetary Control & Reserves

Our objective here is to ensure that the Council has a robust procedure in place for identifying and approving its future budgetary requirements and level of precept to be drawn down from the parent 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 revenue spending plans, whilst retaining appropriate sums to cover any unplanned expenditure that might arise.

We note that the Council concluded its budget and precept requirement discussions for 2016-17, formally adopting the year's budget and precept. We are also pleased to note that members are provided with monthly budget performance reports and that they also consider and agree any required movements in earmarked reserves.

Conclusions

No concerns arise in this area at present. We will ensure appropriate and satisfactory completion of the 2017-18 budget and precept determination process at our final visit, also examining the year-end budget outturn and level of retained reserves to ensure that appropriate funds are held to service the Council's ongoing revenue spending in line with the approved budget and to fund any development aspirations.

Review of Income

The Council has relatively limited sources of income in addition to the annual precept, income arising primarily from hire of the two halls, sports pitches (based on an annually agreed sum, paid monthly by direct credit to the Council's current bank account), plus various grants, donations and interest on bank deposits.

We have, at this first visit, assesses the controls in place over the booking of the two halls, noting the imminent intended migration to the RBS bookings software from the "Avalon" system in use currently.

We note that a formal schedule of fees and charges is in place and have examined a sample two weeks' hires, as recorded in the Avalon system booking diaries (one in July and one in August). We have ensured that appropriate booking forms are held and that appropriate invoices have been raised with the correct fees charged in accordance with the Council's approved scale of fees and charges, also ensuring that payment has been received within an acceptable time period.

We have also examined the two tenancy agreements with Horndean FC and Hawks FC ensuring that the agreed fees have been paid to date and coded appropriately to the financial ledgers in the current year.

We have also examined the Omega detailed transaction reports for each nominal income code to ensure that no apparent mispostings have occurred and that, as far as we may reasonably be expected to verify, all income due has been brought to account or is being pursued appropriately.

Finally, in this area, we have prepared a year-on-year analysis of income across the various headings, as reported in the year-end detailed Statement of Accounts generated by the Omega software.

Conclusions

We are pleased to record that no issues have been identified in this area at present and will undertake further work at our final visit, including the update of our analysis of income across the various headings.

Petty Cash Account

Whilst a formal petty cash account is in place, with a float of £250, it is used only rarely. Officers now record any expenses incurred on office sundries, etc on a sheet held in the Council office, detail of which is entered onto a monthly spreadsheet by the RFO with individual repayments made to each officer who has incurred any such costs.

We have checked the detail of one month's transactions agreeing detail to supporting till receipts, etc., with one minor exception, which we have drawn to the RFOs' attention. We noted that, whilst rare and only for very limited amounts, no VAT is identified to date in the current financial year. We have discussed this with the RFO suggesting that an additional column be added to the monthly spreadsheet to identify any VAT incurred and ensure its appropriate coding when officers are reimbursed.

Conclusions

No significant issues have been identified in this area and, following the RFO's agreement to amend the monthly spreadsheet to include identification of any VAT incurred, we do not consider a formal recommendation is necessary.

Review of Staff Salaries

In examining the Council's payroll function, we aim to confirm that extant legislation is observed appropriately as regards adherence to the Employee Rights Act 1998 and the

requirements of HM Revenues and Customs (HMRC) legislation as regards the deduction and payment over of income tax and NI contributions.

We note the Council's approval of increases in staff salaries for 2016-17, together with the application of the nationally agreed pay award to the two staff paid on the NJC scales with effect from 1st April 2016.

The Council's outsources preparation of the monthly payroll to a local company, who provide appropriate supporting detail of individuals' gross monthly payments due, including overtime, etc. and tax, NI and pension deductions applying. The EO prepares a summary schedule of any overtime or enhanced payments due to individual officers, which is provided to the payroll bureau for production of the monthly payroll.

The RFO has provided us with a detailed schedule of each officer's basic gross salary, contracted working hours and other relevant detail, which we have used to verify the accuracy of detail in the September 2016 payroll documentation. We have also verified a sample of three officers' gross pay, as recorded on the schedule provided, by reference to their individual personnel files and employment contracts and / or written confirmation of the annual uplift of salary for 2016-17.

We have also checked detail of the September deductions from all employees in respect of tax, NI and pensions, including the employer's contributions, by reference to the current year's HMRC Database and Pension scheme schedule of percentage rates applicable.

Where applicable, we have also verified detail of any enhanced hours to be paid to officers in September 2016 by reference to the supporting timesheets, also noting that these have been duly certified as appropriate for payment by the EO.

We have also verified the accuracy of individual staff net salary payments and total payments to HMRC and the Pension Fund Administrators by reference to the September current account bank statements (net salaries are recorded as a single value in the Omega cashbook, but as individual amounts on bank statements).

Conclusions and recommendation

We are pleased to report that no significant issues have been identified in this area, apart from noting that the Council has not prepared or adopted an "LGPS Employer's Discretions Policy" as required under the revised LGPS 2014 Scheme. We have provided the EO with a few examples of appropriate schemes in use at other clients of ours.

R10. The Council should ensure that it complies with the requirements of the revised LGPS 2014 Scheme and adopts formally am "Employer's Discretionary Policy".

Investments and Loans

The Council has, as indicated above, placed surplus funds in two interest earning bank deposit accounts. We have verified the accuracy of interest earned to date in the year on each and have no further comments to make in this area to those in the first section of this report.

No loans are in existence repayable either by or to the Council.

Conclusions

No additional issues arise in this area of our review process at present.

Fixed Assets

We have not undertaken any specific detailed work in this area at this interim visit, other than acquiring a copy of the detailed register prepared as at 31st March 2016 and noting the comprehensive nature of its content, together with, from our review of minutes, members' determination to remove all assets with a value below £250. We also note the RFO's intent to review in conjunction with other Council officers the content of the register and ensure that it is wholly accurate.

However, in preparing our year-on-year analysis of income (and expenditure), we noted that a vehicle and mower were sold in 2015-16. Local Government accounting regulations require that income arising from such sales is "ring-fenced" and may only be used for the acquisition of new assets or the repayment of loans, the balance being retained in a "Capital Receipts Reserve" until it is applied.

Conclusions

Given that the vehicle was replaced in 2015-16 and the level of spend on new play equipment in 2016-17, we do not consider that any action is required to establish a "Capital Receipts Reserve" at this point in time, but remind officers of the recording requirement in the event of any future disposals.

Rec. No.	Recommendation	Response
Review of Accounting Arrangements		
R1	In line with best practice and to enhance the effectiveness of controls over the approval of expenditure, the Council should review its arrangements for releasing funds, ensuring that members take an active part in the release of funds.	
R2	Members should undertake a routine examination of all documentation supporting payments agreeing detail to the physical payments made and evidencing their review by initialling the documentation accordingly.	
R3	Consideration should be given to the further diversification of account balances in order to protect the Council's available resources from potential loss in the event that a bank should fail.	
R4	Accounting journals should be subjected to independent scrutiny and sign off.	
Review of Corporate Governance		
R5	The Council should ensure that, in line with best practice and to assist in succession management, appropriate detailed financial procedural documentation is prepared.	
R6	The Council should also ensure that all relevant legislation is observed when undertaking future development projects or significant asset acquisitions.	
Review of Expenditure & VAT		
R7	Members should, in order to demonstrate the effective discharge of their fiduciary responsibilities, examine all payments evidencing their review by initialling the individual payment documentation.	
R8	The error of inclusion of insurance IPT as recoverable VAT in the VAT control account should be corrected prior to preparation and submission of the second quarter's VAT reclaim to HMRC.	
Assessment and Management of Risk		
R9	Consideration should be given to the acquisition and implementation of the LCRS software to enhance further the Council's risk assessment and management process.	

Rec. No.	Recommendation	Response
Review of Staff Salaries		
R10	The Council should ensure that it complies with the requirements of the revised LGPS 2014 Scheme and adopts formally am "Employer's Discretionary Policy".	

Extract from Governance & Accountability for Local Councils
2.75 It is not possible to draw up a standard internal audit programme for local councils in view of the need for each programme to address the particular needs of each council. It is also important for councils to recognise that internal audit's function is to test and report to them on whether the council's system of financial control put in place by management is adequate and working satisfactorily. It is not for the external auditor, nor is it a matter for internal audit, to actively seek evidence of fraud, corruption, error or mistake. Internal auditor's role is to assist the council in fulfilling its responsibility to have and maintain proper arrangements for the prevention and detection of fraud, error or mistakes. 2.76 Internal audit reports to the council and its work is to a certain extent capable of constraint and direction by the council. The external auditor reports to the council but seeks direction from guidance issued by the Audit Commission and from the legislation under which they are appointed and work.

Rec. No.	Recommendation	RFO Response
Review of Accounting Arrangements		
R1	In line with best practice and to enhance the effectiveness of controls over the approval of expenditure, the Council should review its arrangements for releasing funds, ensuring that members take an active part in the release of funds.	There are three members of staff involved in the current process; The Clerk authorises purchase orders, the Finance Assistant pays the invoices and the RFO reviews all payments. Additionally the Clerk scrutinises the weekly bank statements. I am of the opinion that this is a proprtional reponse to mitigate the accidental or deliberate misuse of Council funds and there is no need for a member of the Council to be involved in the process.
R2	Members should undertake a routine examination of all documentation supporting payments agreeing detail to the physical payments made and evidencing their review by initialling the documentation accordingly.	It could be an option to include in Council Papers a print from Omega showing all payments made in a Quarter alongside the full bank statments for the same period as the current 'Order of Payments' is an offline spreadsheet. . This would enable Councillors, should they wish, to undertake the reconciliation. However, I think this is disproportionate for the reasons mentioned above.
R3	Consideration should be given to the further diversification of account balances in order to protect the Council's available resources from potential loss in the event that a bank should fail.	There is a considerable amount of administration involved in setting up and maintaining multiple bank accounts. I would suggest a more pragmatic approach is to pay attention to the finance markets and take a view on risk
R4	Accounting journals should be subjected to independent scrutiny and sign off.	I am happy to implement this with immediate effect
Review of Corporate Governance		
R5	The Council should ensure that, in line with best practice and to assist in succession management, appropriate detailed financial procedural documentation is prepared.	This is quite an onerous task and will require additional overtime of the RFO in order for this to be untertaken and maintained, estimated to be £500 to prepare the initial document. There are currently two members of the Finance team so it is unlikely that we would be totally exposed at any point.
R6	The Council should also ensure that all relevant legislation is observed when undertaking future development projects or significant asset acquisitions.	No comment
Review of Expenditure & VAT		
R7	Members should, in order to demonstrate the effective discharge of their fiduciary responsibilities, examine all payments evidencing their review by initialling the individual payment documentation.	as per R1
R8	The error of inclusion of insurance IPT as recoverable VAT in the VAT control account should be corrected prior to preparation and submission of the second quarter's VAT reclaim to HMRC.	The Audit was undertaken prior to September closure within Omega and the data input error would have been picked up during the monthly VAT reconciliation procedure undertaken by the RFO
Assessment and Management of Risk		
R9	Consideration should be given to the acquisition and implementation of the LCRS software to enhance further the Council's risk assessment and management process.	This does appear to be a bespoke piece of software designed for the task but would require a considerable amount of manpower. The Auditor stated that our current practise was fit for purpose.

ITEM: 12

Horndean Parish Council

Budget for 2017-18

Background
The draft budget has been built from the bottom up by considering the full year income and expenditure 2015-16 and the year to date April to September 2016.

Following a budget workshop held on the 12th September and a Finance and General Purposes Meeting held on the 7th November a number of changes have been made to the first draft budget which are recommendations to the Council.

Changes from version 1

1. Reduction in the Chairman's discretionary budget to -£300.
2. Reduction in the Grants from - £1,000
3. Budget for a new fence at Napier Hall +£1,000.
4. New Earmarked Reserve for LychGate Repairs + £500
5. Increase in the Tyfield House Rent +£1,500
6. Reduction in the Football Pitch Maintenance Budget - £1,000
7. Reduction in the PRP element of the pay budget (3.5% to 2.755) -£1,815

Summary

As you can see on the Summary page, with these assumptions, this latest draft shows a shortfall of £18.6k, which for the purposes of this draft, I have assumed will be funded from the General Reserve in 2017-18.

This shortfall could be financed by one or more of the following options.

1. The tax base. It would require an increase of 259 to 5,317. The increase was 123 last year.
2. The precept. It would require a 5.1% uplift. The recommendation to Council is for this option to be ruled out.
3. Reserves. It could be funded by a downward adjustment to Earmarked or General Reserves although it is highly likely that there will be an underspend in 2016-17 in excess of £18.6k and if this is the case General Reserves would not fall.
4. A reduction in the expenditure budgets set in this latest draft.
5. A combination of 2 or more of the above.

Reserves

Brought forward General Reserves from 2015-16 stood at £207,196.
This figure will rise or fall or depending on whether we under or overspend on current year funds in 2016-17. As at the half point of the year we are forecasting a full year underspend of c£42k.
Currently it is forecast that we will have approximately 7 months running costs in General Reserve at the start of 2017-18.
The Earmarked reserves have been increased by £7.5k in line with decisions made in the budget setting process of 2015-16.
The following changes have been made to the 2016-17 reserves that require Council agreement.
A new earmarked reserve for LychGate repairs has been included at £500. £500 to be added each year for the next ten years.

A further £9.0k has been transferred from I & E budgets on the request of the Countryside manager. Additionally part of the salary of the 18 month contract post within the Countryside Team has also been moved into Earmarked Reserves.
These were agreed in principle at the budget workshop and at the Finance and General Purposes Meeting.

Tax Base
I have contacted East Hants DC to ask when the figure for 2017-18 will be available. Last year the information arrived on the 19th November.

Report Prepared by Simon Ritson, Responsible Finance Officer
14th November 2016

Horndean Parish Council

DRAFT BUDGET (version 3) 2017-18

Cost Centre Code	Cost Centre Name	FULL YR ACTUAL 2015-16	FULL YR BUDGET 2016-17	YTD ACT APR-SEP 2016-17	FULL YR BUDGET 2017-18	Change	Notes
201	Central Costs - Finance & GP	165,729	169,230	89,226	171,893	2,663	
222	Grants	5,376	8,000	0	7,000	-1,000	
	TOTAL EXPENDITURE	171,105	177,230	89,226	178,893	1,663	
201	Central Costs - Finance & GP	-13,392	-4,904	-9,593	-5,304	-400	
	TOTAL INCOME	-13,392	-4,904	-9,593	-5,304	-400	
Finance & General Purpose	**NET EXPENDITURE**	**157,713**	**172,326**	**79,634**	**173,589**	**1,263**	
301	Napier Hall	18,338	21,200	10,235	19,460	-1,740	
305	Jubilee Hall	23,500	20,363	10,191	22,209	1,846	
310	Tyfield House	26,129	27,620	14,458	26,806	-814	
315	Lucky Lite	9,085	9,290	5,407	9,714	424	
	TOTAL EXPENDITURE	77,052	78,473	40,291	78,189	-284	
301	Napier Hall	-24,001	-20,400	-11,417	-20,400	0	
305	Jubilee Hall	-21,820	-20,400	-12,187	-20,400	0	
	TOTAL INCOME	-45,821	-40,800	-23,604	-40,800	0	
Property Management	**NET EXPENDITURE**	**31,232**	**37,673**	**16,687**	**37,389**	**-284**	
407	Countryside Sites	10,342	6,000	3,340	6,000	0	
408	Amenity Sites	32,437	14,470	69,956	10,600	-3,870	
470	Other Open Spaces Costs	163,146	181,915	63,707	167,276	-14,639	
	TOTAL EXPENDITURE	205,925	202,385	137,002	183,876	-18,509	
407	Countryside Sites	-13,833	-11,479	-9,686	-11,729	-250	
408	Amenity Sites	-6,332	-2,011	-68,321	-2,011	0	
470	Other Open Spaces Costs	-6,000	0	0	0	0	
	TOTAL INCOME	-26,165	-13,490	-78,008	-13,740	-250	
Open Spaces	**NET EXPENDITURE**	**179,760**	**188,895**	**58,994**	**170,136**	**-18,759**	

GRAND TOTAL EXPENDITURE	**454,082**	**458,087**	**266,519**	**440,958**	**-17,130**	
GRAND TOTAL INCOME	**-85,378**	**-59,194**	**-111,205**	**-59,844**	**-650**	
GRAND NET EXPENDITURE	**368,705**	**398,894**	**155,314**	**381,114**	**-17,780**	
EARMARKED RESERVES				**23,438**	**23,438**	
GENERAL RESERVES		**-12,986**		**-18,644**	**-5,658**	
GRAND TOTAL		**385,908**		**385,908**	**0**	
EHDC Allowance (tax Support Grant)		**21,538**		**21,538**		to be confirmed
Precept		**364,370**		**364,370**		
Tax Base		**5,057.6**		**5,057.6**		
2015-16 / 2016-17 Band d precept		**£72.04**		**£72.04**	**0.0%**	

HORNDEAN PARISH COUNCIL

COUNCIL MEETING **Date: 21 November 2016**

AGENDA ITEM: 15

SUBJECT OF REPORT: Goal Post Location - Update

BACKGROUND

At the meeting of the Council on the 24 October 2016, the issues concerning the placement of a goal post at Five Heads Recreation Ground were further discussed (see attached).

The matter was deferred for consideration to be given to relocating the marked football pitches which would enable the offending goal post to be moved away from the neighbouring houses.

Following the above meeting the below actions have been undertaken:

- Consultation with the Chairman of the football club which currently hire the pitches.
- An update requested and received from the PCSO's in respect of reported incidents associated with the location of the goal post.

It transpires that the moving of the current marked pitches in order to accommodate the recreational pitch is not considered to be a viable option due to the following reasons:

The football club also hold adult matches whereby the footballs are heavier and it follows this results in increased force and distance. The concern is that if the pitch is relocated it would then merely move the reported issues to other adjacent properties with perhaps more severity.

The update received from the PCSO'S is that no incidents have been reported during the past month.

RECOMMENDATION

There are perhaps only two remaining options to consider, one being the removal of the goal post in its entirety, which would disadvantage those legitimately enjoying the recreational facility. Alternatively, to consider the installation of high netting/fencing to protect the neighbouring properties from the nuisance of errant footballs.

Report completed by:

Carla Baverstock-Jones
Chief Officer.

HORNDEAN PARISH COUNCIL

COUNCIL MEETING **Date: 24 October 2016**

AGENDA ITEM: 12

SUBJECT OF REPORT: Goal Post Location - Update

BACKGROUND

At the meeting of the Council on the 19 September 2016, the issues concerning the placement of a goal post at Five Heads Recreation Ground were discussed (see attached).

Following the above meeting, within which it was agreed for the situation to be monitored for the period of a month. In terms of monitoring I have now received the below additional reports from different sources:

***11 October 2016**: We have had no reports to Police from residents surrounding the recreational ground (Five Heads) in the last month. The last reported incident was on the 23/08/16 on this occasion the report came in for approx 6 teenagers playing loud music. The music stopped whilst the caller was making report to Police. So no further action was taken. This area continues to be patrolled by myself PCSO Killick, and PCSO Earl.*

***22 September 2016**: As I was walking along Queens Crescent at 7:15pm this evening I took the opportunity to visit the Recreation Ground which I found to be deserted apart from a father kicking a ball around with his two young children and a man walking a dog.*

It is important to note that issues relating to anti-social behaviour at the play area are entirely separate to the incidents involving the kicking of footballs into adjoining gardens. The removal/relocation of the goal post will not necessarily alleviate the nuisance and disturbance caused by such behaviour. It is for these reasons that careful consideration needs to be given only to the issues relating directly to the position of the goal post. All other matters are being monitored and addressed accordingly by the appropriate authority.

Report prepared by:

Carla Baverstock-Jones
Chief Officer

HORNDEAN PARISH COUNCIL

COUNCIL MEETING **Date: 19 September 2016**

AGENDA ITEM:

SUBJECT OF REPORT: Goal Post Location

BACKGROUND

A resident has contacted the Parish Office in order to express her concerns regarding the location of a goal post which is located on parish land which adjoins her property.

The following correspondence and attached photographs have been received:

1. *It has become intolerable the number of footballs coming over the hedge, and this is before the hedge has been trimmed. It is unacceptable that the football goal post is so close to our properties. There can be one ball a week or two a day as teenagers congregate at the goal. I have had plants ruined, been disturbed on Sunday evenings but today was frightening, my greenhouse was smashed by a football, side panels have been broken previously, but this was just as you step inside, one of the roof panels. I only noticed it as I was pegging out washing and looking up. What if I went to walk in? would the jerking of the door bring the glass down upon me? and my two dogs will the glass slide and fall onto their lavatory area with disastrous consequences? The goal post should be moved to the opposite side of the field where the football club adjoins. We have suffered years of arguments, yelling, bad language and footballs. Please can you help us get a bit of safety and peace.*

2. *I have complained before, and for many years refused to have my back hedge cut, mine was the only over grown, but due to it starting to die, it needed cutting. The bad language I have tackled myself when the children were young and I believe getting police involved will only antagonise the youths and perhaps put me at risk of a brick coming over the hedge? The post in question is not a Saturday or Sunday match post, it has never had a net, and the park is big enough for it to be moved somewhere where residents and the youth will be happy.*
   I would like you to reconsider a move.

3. *I am not blaming the lads, last night we had football up to 9.05pm, darkness I believe sent them off, continuous, thud, thud, thud of the ball being kicked, in summer I like to sit in the conservatory and it is like being next to the pitch.*
   I spoke to my neighbour this morning (putting bins out) she said they constantly complain and when the P C S O's came the comment was "you shouldn't have to put up with this"this was ghetto blaster, fowl language, they have two young grandchildren, not nice when they visit. After their hedge being pulled down to retrieve a ball, it died at that section so they leave the side gate open so lads can get their balls.

The relocation of the goal post may not be a viable option as the adjoining area is currently leased by football clubs. The goal post in question is purely for public use as an amenity and must remain separate to the leased facilities.

The issue was apparently raised approximately 4yrs ago when similar difficulties were encountered, the assumption being that the issue was temporarily resolved as within the past 2yrs no further complaints have been received.

It appears that the removal of the goal post in its entirety may need to be considered if a permanent solution is being sought.

RECOMMENDATION

It is of note that numerous issues arise during the summer break which relate to young people playing football on areas of open space. The tension naturally subsides when the school term begins and the evenings become darker. The removal and/or restriction of facilities which provide young residents with an amenity, is a decision which needs careful consideration. Council may wish to consider the balance between promoting/facilitating play/sport and the level/duration of the inconvenience caused to residents.

Report prepared by

Carla Baverstock-Jones
Executive Officer and Clerk to the Council.

RECREATION GROUND.

Land Registry
Official copy of title plan

Title number **SH31692**
Ordnance Survey map reference **SU7013SW**
Scale **1:2500**
Administrative area **Hampshire: East Hampshire**

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N

(1) - Horndean F.C Land.

(2) - HPC land

HORNDEAN HAWKS PITCH

This official copy issued on 19 July 2010 shows the state of this title plan on 19 July 2010 at 10:07:19. It is admissible in evidence to the same extent as the original (s.67 Land Registration Act 2002). This title plan shows the general position, not the exact line, of the boundaries. It may be subject to distortions in scale. Measurements scaled from this plan may not match measurements between the same points on the ground. See Land Registry Public Guide 19 - Title Plans and Boundaries.
This title is dealt with by Land Registry, Portsmouth Office.

Land Registry
Official copy of title plan

Title number **SH31692**
Ordnance Survey map reference **SU7013SW**
Scale **1:2500**
Administrative area **Hampshire: East Hampshire**

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This title is dealt with by Land Registry, Portsmouth Office.

HORNDEAN PARISH COUNCIL

COUNCIL MEETING **Date:21st November 2016**

AGENDA ITEM 16

SUBJECT TITLE: Facebook

PURPOSE OF REPORT: To propose the reinstatement of a Horndean Parish Council facebook page.

BACKGROUND:

I am proposing that we give a trial to the reinstatement of a Horndean Parish Council Facebook page. There is no cost in setting this up.

I believe that once implemented this would be a quick an easy way to keep people updated on the work that the Parish Council do, advertising events like the volunteer sessions and BioBlitz and general promotion of our sites. Keeping the public up-to-date on facebook would replace the monthly newsletter.

I plan to set-up and maintain the facebook page, looking to post one or 2 items a week. Posts would include jobs we are doing, interesting pictures, and news/information from the council. There is also potential for this page be linked to the new web site.

Over time, we will be able to monitor the amount of people that visit the facebook page by post likings etc. so we will know if it is a useful way of engaging with the residents of Horndean.

REPORT PREPARED BY:

Matthew Madill
Grounds Manager

HORNDEAN PARISH COUNCIL

COUNCIL MEETING **Date: 21 November 2016**

AGENDA ITEM: 17

SUBJECT OF REPORT: Future Responsibility - Kerbstones

BACKGROUND

The issue regarding the placement of kerbstones on several sites within the parish has been considered by Council on numerous occasions – most recently on the 22 August 2016 (see attached). The kerbstones delineate the extent of the maintained highway and have been accepted as not being within the ownership of the Parish Council.

However, it transpires that the Parish Council are expected to settle any personal injury claims arising from any associated trips/falls on a 50/50 basis with the principal authority.

It follows that this is not a favourable position for the Parish Council and therefore an enquiry was made as to the removal of the kerbstones but this appears not to be an acceptable option.

The Council is vulnerable to future claims and to this end an appropriate way forward needs to be ascertained. It appears that this is not forthcoming given the recent communications and therefore the matter remains to be resolved.

RECOMMENDATION

Council may wish to consider requesting the formulation of an agreement between the two parties whereby responsibilities are clearly established and understood. This may provide a protective measure in respect of future public funds.

Report prepared by

Carla Baverstock-Jones
Chief Officer.

ITEM: 18

Ideas for the Public Art that is to be part of the Gales apartment block

Cllr D Evans 14th October 2016

There is a provision in the design of the "Gales" apartment block for a piece of public art depicting something with a link back to the days of its past as a brewery building.

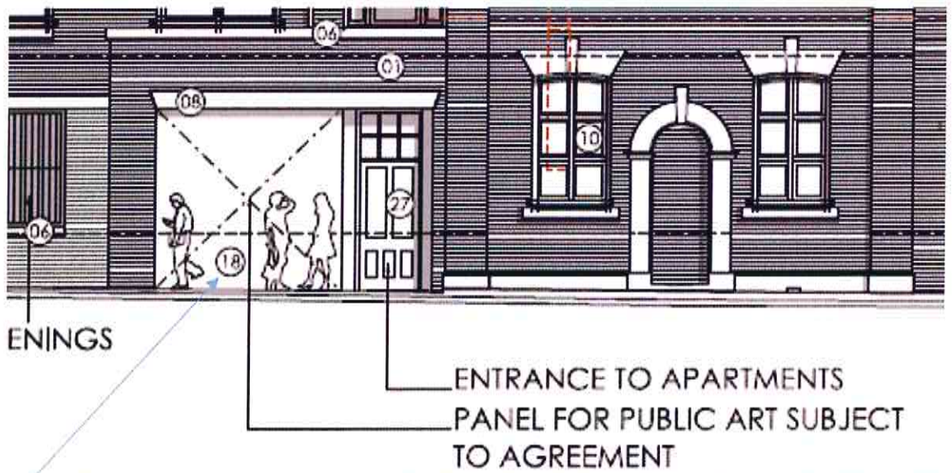
The five EHDC Horndean Councillors have been asked what sort of installation they would like and are, in turn, asking Horndean Parish Council to give its view on what this art might be.

Three ideas are presented here and members are asked to consider which of these, or some other, they would prefer.

These images are indicative only and further work will be needed before a draft proposal can be costed and placed before the Council.

Background

The agreed plans are shown, on sheet 24076_015-PP1193-115-00-P2-WEST___NORTH_ELEVATIONS-451376 from which the following has been taken:



18. Feature panels to individual design with historic Gales & Co. Brewery theme.

The actual building

The artwork site

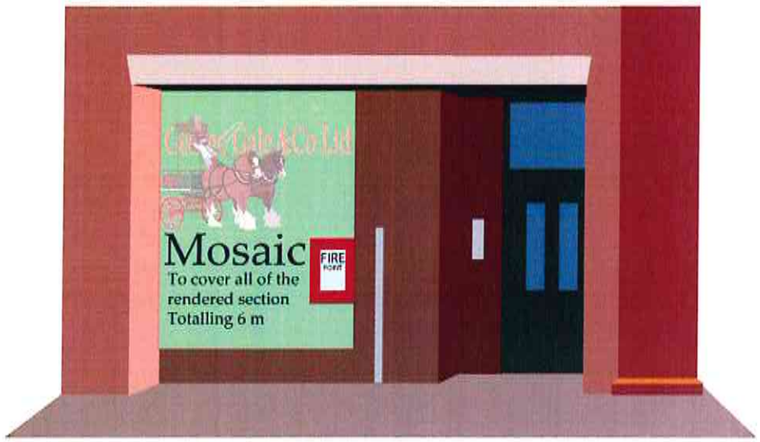
Three ideas have so far emerged, each to be a scene linked to the old brewery.

1. A mosaic
2. A bas relief sculpture in stone
3. A trompe l'oeil painting as viewing into a brewery

1. The Mosaic Idea

Paul Siggins The Mosaic Studio

Size mock up for Gale and Co Brewery, Horndean
size Approx 6 metre square



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Southend Pier by The Mosaic Studio

2. **The bas relief of a brewery scene idea**

J Rotherham, who produced the Nike Statue, can do these. I have contacted them and they would be interested. An example of a bas relief they have produced is shown below

3. **The trompe l'oeil looking into a brewery scene idea**

The idea here is to have a trompe l'oeil painting of an open door looking into a working brewery.

There are several companies/artists that could do this.

An example for trompe l'oeil on the side of a building

Even the "person" peering in is painted

Possible idea for Gales

ITEM: 19

HORNDEAN PARISH COUNCIL

COUNCIL MEETING : 21-11-2016

SUBJECT OF REPORT: Football Pitches

Five Heads Recreation Ground and Jubilee Field are used by Two Youth Football Clubs in Horndean.

Both teams have a signed agreement with Horndean Parish Council, whereby the agreement covers them for the use of pitches for "organised league, cup and friendly football matches on Saturday and Sundays during the season. The agreement also includes training sessions for teams during the summer period.

The table below shows the income received and the expenditure incurred on maintaining those pitches over the past 5 years.

(It should be noted that the figure for 2016-17 is a forecast.)

	2012-13 ACT	2013-14 ACT	2014-15 ACT	2015-16 ACT	2016-17 FCAST	TOTAL 5 YRS
INCOME	-2,011	-2,011	-2,011	-2,011	-2,011	-10,055
EXPENDITURE	1,400	2,958	1,092	891	896	7,237
NET	-611	947	-919	-1,120	-1,115	-2,818

As can be seen, with the exception of 2013-14, the income has exceeded the expenditure each year.

Report Prepared by Simon Ritson, Responsible Finance Officer

HORNDEAN PARISH COUNCIL

COUNCIL MEETING: 24th October 2016 **AGENDA ITEM: 16**

SUBJECT OF REPORT: Review of hire charges in respect of Football Pitches

Five Heads Recreation Ground and Jubilee Field are used by Two Youth Football Clubs in Horndean.

Both teams have a signed agreement with Horndean Parish Council, whereby the agreement covers them for the use of pitches for "organised league, cup and friendly football matches on Saturday and Sundays during the season. The agreement also includes training sessions for teams during the summer period.

I have been in contact with local Parish and Town Councils to obtain information of the charges involved for the hire of their Football pitches.

Information has been provided as attached.

The comparison is very difficult to ascertain for the following reasons

- HPC charge a yearly rate for hiring out the football pitches by way of a contractual agreement.
- Other Councils appear to hire out their pitch at a set cost per match.
- Some Councils offer a Groundsman service for putting out corner flags and goal posts.
- Some Councils pay for the marking (white lines) out of the pitches, whereas some expect the football teams hiring the pitches to pay and organise for this to be done themselves.

RECOMMENDATION

Council may wish to give consideration to amending the current hire charges of the football pitches within the Parish, based on the information provided by other local Councils. Alternatively, they may wish to leave the hire charges at the current rate.

Report Prepared by Sarah Guy, Senior Administrator

COUNCIL	FOOTBALL PITCHES ADULT	FOOTBALL PITCHES YOUTH	GROUNDSMAN FACILITIES (corner flags & goal posts)	PITCH MARKED OUT	PICTH USED FOR TRAINING
HORNDEAN PARISH	N/A	£83.33 per month/ £1,000 PA	No (FT to organise)	No (paid for by FT)	Yes (inc in contract)
ALTON TOWN	£75.60 per match	£31.50 per match	Yes	Yes	No
CLANFIELD	£22.00 per match	£11.00 per match	No (FT to organise)	No (paid for by FT)	Yes (not charged extra)
Liss Parish	48.00 per match	24.00 per match	Yes (Goalposts put up and kept out all season. Anything else required, FT to organise)	Yes	Yes (not charged extra and the pitch is not booked)
Petersfield Town	£48.21 per match	N/A	No information provided	No information provided	No information provided
Rowlands Castle Parish	£73.50 per match (minimum 10 matches)	£500 per league season £15 per match friendlies	No (FT to organise)	Yes	Yes (not charged extra)
Whitehill Town	£40.20 per match	N/A	No (FT to organise)	No (paid for by FT)	Info not available

Item: 20

The Horndean Parish Council Finance and General Purposes Committee shall operate with the following Terms of Reference:

In the event of a conflict between these Terms of Reference and the Council's Finance Regulations, the Finance Regulations shall have precedence.

1. The Committee has responsibility within the terms laid out below for:
   1.1. The oversight of the Council's financial affairs.
   1.2. The oversight of the Council's Halls.
   1.3. Matters outside these Terms of Reference must be passed to Council for decision along with any matter within its scope that the committee considers should be dealt with by the Council.
2. Will consist of no more than 5 members plus the Chairman of Council.
3. The Committee will meet at least 4 times per civic year. The dates are to be set so that quarterly accounts can be reviewed.
4. The Committee may establish sub-committees or task and finish working parties when appropriate
5. The Committee shall produce an Annual Report on subjects within its remit for publication at the Annual Parish Meeting

Powers to act on behalf of the Council
Note: The RFO and/or the Clerk will prepare any reports needed by the Committee.

6. The Committee is delegated by the Council to carry out the following Council Functions:

6.1 At each meeting:

6.1.1. Prior to each quarterly meeting, a member of the committee is to verify the petty cash holding against records and report findings to the Committee.
6.1.2. To review and approve the quarterly management accounts and the progress against the current year's budget and to report to Council any variances that it deems require Council's attention.
6.1.3. To recommend to Council any actions it deems necessary to recover any serious adverse positions
6.1.4. To receive a report on the performance of investments and to approve changes.

6.2. At appropriate times:

6.2.1. To approve expenditure up to £2,000 providing funds remain in the budget for that class of expenditure.
6.2.2. To review Finance Regulations, at least once per year, and to approve changes
6.2.3. To receive and note a report from the RFO concerning changes to the Accounts system.
6.2.4. To consider and to approve virements within Halls and Admin budgets
6.2.5. To plan work on Halls, request quotations be obtained in accordance with Finance Regulations, and to decide on expenditure provided it is within budget or and earmarked reserve to a maximum of £5,000
6.2.6. To receive and note a report from the RFO concerning changes to the IT Systems.
6.2.7. To review and approve write off of non-recoverable debts in response to a report from the RFO
6.2.8. To consider and approve actions to recover monies owed upon recommendations of RFO or Clerk
6.2.9. To accept requests from Council to carry out, take action, and/or report back on issues as determined by Council
6.2.10. To seek grant aid wherever possible.
6.2.11. To consider additional sources of income such as providing services to neighbouring Councils and to make recommendations to Council
6.2.12. To review Internal Audit Reports and report conclusions and any recommendations to Council.

6.3. At least once per year:

6.3.1. To review and approve Insurance policies
6.3.2. To review and approve the Council's subscriptions to outside bodies and publications.
6.3.3. To review the Fixed Asset register and determine status.
6.3.4. To review annually and approve the Councils Financial Risk Assessment, prior to year-end[1].
6.3.5. To review and approve fees and charges for Halls. This shall be carried out in time for the results to be included in the next year's budget.
6.3.6. To consider and review new and existing loans and to report to Council.

Advisory Duties of the Committee include:

7. The Committee is delegated by the Council to carry out the following review functions:
7.1. To review year-end accounts and issue a report to Council
7.2. To review Council Policies and make recommendations to Council
7.3. To review reserves and recommend changes to Council
7.4. To consider all aspects of the Councils service delivery and recommend any changes to Council.
7.5. In respect of major projects or capital purchases in excess of £10,000 value the committee will review Officers reports and:
7.5.1. Consider the need and review the justification
7.5.2. Review quotations
7.5.3. Consider possible external funding e.g. grants from EHDC, HCC and national bodies.
7.5.4. Consider use of Loans, options and costs
7.5.5. Review viability, especially of projects, where this is appropriate, in order to support a business plan
7.5.6. Review the business plan where appropriate
7.5.7. Report to Council on all aspects of the proposal with a recommendation
7.6. The Committee is delegated by the Council, with the assistance of the RFO, to oversee the preparation of the following year's Budget as follows:
7.6.1. This committee has the key responsibility for examining all proposed income and expenditure forecasts when preparing the draft budget for the coming year.
7.6.2. Review earmarked reserves and consider forward planning for the replacement of assets to reduce a precept burden in any one year
7.6.3. Recommend a precept to Council
7.7. The Committee may review any matter that affects Council finances.

Items marked [1] are statutory duties that must be carried out

POWERS AND DUTIES OF THE FINANCE AND GENERAL PURPOSES COMMITTEE

Subject to the foregoing, and to observance of decisions of the Council on matters of principle or policy, all the Council's powers and duties shall be delegated to the Standing Committees in accordance with the following terms of reference unless otherwise specified.

The acts and proceedings of a Committee shall:

(a) Where they are delegated to the Committee, so far as is legally permissible be deemed the acts and proceedings of the Council;

(b) Where expenditure has been agreed in the Budget for a specific item then such expenditure can be incurred and that fact will be reported to the next meeting of full Council for noting;

(c) As regards other matters, be subject to confirmation by the Council, and when confirmed shall be deemed the acts and proceedings of the Council;

(d) In all respects be subject to the provisions of the Council's Standing Orders and Financial Regulations except as otherwise determined by the Council.

The Council may at any time without prejudice to executive action already taken revoke any executive power delegated to a Committee.

FINANCE AND GENERAL PURPOSES COMMITTEE

(a) The making of recommendations in respect of items (c) to (h) of the matters to be dealt with solely by the Council;

(b) Dealing with all matters relating to the general day-to-day administration of the Council;

(c) Dealing with matters specifically referred by the Council or any other Standing Committee and with all matters not specifically referred or delegated to any other Standing Committee;

(d) The making of appropriate recommendations in respect of community and other grants from the Council's revenue and capital funds;

(e) Giving consideration to, agreeing and making appropriate recommendation in respect of the Council's revenue estimates, including reimbursable expenditure and to ensure continuing effective stewardship of the Council's financial resources;

(f) Acting as lead Committee in respect of any partnership initiative of a corporate nature with the principal Local Authorities for the area including, recommendations on Terms of Reference and constitutional matters;

(g) The facilitation of all Council information services.

(h) To review Council Policies and Regulations and to recommend to Council changes and additions.

(i) To lead the budget setting process that is laid down in Finance Regulations.

DELEGATION TO CHAIRMEN GENERALLY

To cancel or postpone a meeting, owing to lack of business, or in the event of an emergency.

Item 21

Report: A New "Horndean Parish Council Open Spaces Disposal Policy"

Cllr D Evans 28th October 2016

Reason for introducing this Policy:

Horndean Parish Council periodically receives requests from landowners to acquire parcels of HPC land. Such requests are reviewed by Officers who then write a report and the report is then placed before Council for a decision. Council almost always refuses to sell its land, however much officer and Council time is expended in arriving at that decision.

A clear policy on land disposal - that we will not - would assist Officers and Council when these requests arise and, hopefully, might deter people from even considering making a request.

This Policy is intended to formalize the position that Council has taken on selling land so that the Clerk would have a means of answering requests from the public with a rejection when such a request is contrary to the Policy set out below. The intention is both to clarify the position for the public and minimise unproductive Officer and Council effort.

Horndean Parish Council Open Spaces Disposal Policy

Horndean Parish Council owns and manages various open spaces to ensure they remain open to everyone for their recreation and enjoyment in perpetuity and to give local people, through their elected representatives, the power to control what happens on this land. The council thereby accepts that it has the responsibility for this land and the cost associated with maintaining it and, where appropriate and affordable, improving it, in order to enhance the public's enjoyment of the sites.

It follows that the Parish Council holds this land in perpetuity for the community and therefore it is the Councils policy that it will not sell land unless a clear case has been presented to the Council that it is overwhelmingly in the interests of Parish residents to do so. For the avoidance of doubt, it should be noted that this policy means that requests to sell HPC land in order, for instance, to increase the curtilage of an adjoining property, will not be considered by the Council and also that a potential reduction in maintenance costs to the Council will not, of itself, demonstrate that the public interest would be served by disposal.

Likewise, any attempt to enclose HPC-owned land by adjacent landowners or others will be resisted in order that that the Council may fulfil its obligation to maintain the land it has for the benefit of the general public in perpetuity.

Item: 22

LGPS EMPLOYER'S
DISCRETIONS POLICY FOR HORNDEAN PARISH COUNCIL
LPGS 2014 Scheme

DISCRETION & REGULATION	POLICY ON INDIVIDUAL DISCRETIONS
1) Reg 31: Whether to grant additional pension to a member (up to £6500 pa)	*HPC will only exercise this discretion in exceptional circumstances. This discretion will only be exercised with the expressed permission of the Finance and General Purposes Committee after consideration of the costs that would apply and approval by the full Parish Council.*
2) Reg 16(2)e & Reg 16(4)d: Whether to make either a regular or lump sum – Additional Pension Contribution (APC) to a member's account (part or whole funding this). (Note: this discretion only relates to cases when the member is working as normal rather than absent from work with permission but no pensionable pay – in the latter scenario, employers must fund it if necessary	*HPC will only exercise this discretion in exceptional circumstances. This discretion will only be exercised with the expressed permission of the Finance and General Purposes Committee after consideration of the costs that would apply and approval by the full Parish Council.*
3) Reg 30(6): Whether all or some pension benefits can be paid if a member aged 55 or over reduces their hours/grade and continues to work (flexible retirement).	*HPC will consider employee requests to take flexible retirement on a case by case basis after taking into account factors such as service delivery and any costs that may apply. The Finance and General Purposes Committee will be responsible for agreeing (or otherwise) to all requests to take flexible retirement and approval by the full Parish Council.*
4) Reg 30(8): Waiving actuarial reduction on flexible retirement.	*HPC will not exercise this discretion.*
5) Reg 30(8): Waiving actuarial reduction on early retirement (age 55+) for both active, deferred members and suspended tier 3 ill health pensions.	*HPC will only waive the actuarial reduction on early retirement in exceptional circumstances and as a result of the expressed permission of the Finance and General Purposes Committee after considering the costs that would apply and approval by the full Parish Council.*

6) TP Regs 1(1)(c) of Schedule 2: Whether to allow the rule of 85 to be "switched on" for members who would normally meet the rule but who will not if they draw the benefits age 55-59.	*HPC will only agree to "switch on" the rule of 85 in exceptional circumstances following the recommendation from the Finance and General Purposes Committee after considering the costs that will apply and approval by the full Parish Council.*
7) Regs 22 (8 & 9): Whether to extend 12 month period to separate previous LG service.	*HPC will not exercise this discretion.*
8) Reg 8(3): Determine rate of employees' contributions.	*HPC will review all employees' contribution bands when there has been a contractual change to a member's salary or hours at some point during the year. A member's contribution rate will not be reviewed as the result of a one off additional payment (such as honorariums)*
9) Reg 100(6): Whether to extend 12 month period to allow a transfer in of non LG pension rights.	*HPC will not exercise this discretion.*

Abbreviations

Reg refers to Regulation of the Local Government Pension Scheme Regulation 2013 which apply from 01 April 2014.
TP Regs refer to LGPS – Transitional Provisions, Savings and Amendment Regulations 2014.