

BRIXWORTH PARISH COUNCIL

Minutes of the Finance meeting held on Tuesday, 12 April 2011 at 8.15p.m. In the Brixworth Library/Community Centre, Spratton Road, Brixworth

Present: Councillors: R Monk (Chairman), C Bament, I Barratt, Mrs J Fitzgerald, M Lacey, Mrs E Nunn, D Parnaby, and Mrs E Wiig.

In Attendance: Mrs J Macken – Parish Clerk

11/ 001f Apologies for absence

Apologies for absence were received from Cllr R Chattaway and Cllr S Pointer.

11/002f Declarations of Interest

None

11/003f To Accept the Minutes of the Last Meeting 9 November 2010

The minutes of the meeting held on Tuesday, 9 November 2010 were agreed and signed by the Chairman as a true and correct record of this meeting.

Accounts

11/004f Income and Expenditure and Reserves Reports for the Year End 31 March 2011

The Income and Expenditure report for March 2011 was circulated to members. It was noted that now the Community Centre is a charity the figures must be accounted for separately.

Income for the year: -

Parish Council	103,980
Community Centre	8,395

Total	112,375
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Expenditure for the year: -

Parish Council	110,173
Community Centre	6,231

Total	116,404
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11/005f Financial Year End Report as at 31 March 2011

At the beginning of the year the reserves total was £135,061, £63,925 in General Reserves. At the end of the year the reserves total is £116,723, £55,837 in General Reserves.

Opening Balance as at 1.4.10	135,061
Less deficit	4,029
Balance as at 31.3.11	131,032

11/006f General Reserves and Earmarked Reserves for 2011/12

The surplus income over expenditure for the year is £14,309, however this figure also includes sums for the Community Centre.

It was agreed to transfer the following to ear marked reserves

Ashway Playing Field Car Park Fund	£1,000
Kubota/Pick Up Replacement Fund	£1,500
Questionnaire Grant	£150
Projects Fund	£3,000
Total	£5,650

Once the sums due to and from the Community Centre have been agreed, the remainder surplus will be transferred to the General Reserves.

The General Reserves as at 1.4.11 are approximately £65,000, which is 66% of the Councils precept for the year. The Council ensures that the General Reserves is maintained at a three months operating level, in the case of an emergency and that the District Council failed to provide the Parish Council with the precept set.

The balances for the Restricted and Ear marked reserves as at 1.4.11 are as follows: -

Restricted Funds

Pocket Park Maintenance (S106)	4,290.60
Crime Prevention Security (S106)	2,298.94
Ashway POS (S106)	12,000.00
Ashway/Ridings POS	29,062.30
	<u>47,651.84</u>

Earmarked Reserves

Kubota/Pick Up Fund	1,500.00
Community Centre Refurbishment	5,733.57
Ashway Playing Field Car Park	4,000.00
Pension Scheme	4,500.00
Questionnaire	150.00
Projects	3,000.00
	<u>18,883.57</u>

11/007f To Consider Transferring the Community Centre's Surplus Income for the year to the Community Centre Bank Account £1,358.52

It was resolved to transfer the sum of £1,358.52 from the Parish Council's account to the Community Centre's account.

11/008f To Consider Charging the Cleaners Costs to the Community Centre

It was resolved to charge the annual cost for the cleaner to the Community Centre's account – currently £2,699.65.

11/009f To Consider the Community Centre Loan

It was resolved to defer the repayment of the loan from the Community Centre for a further year, to allow funds to build up in the Community Centre's account.

Human Resources

11/010f Salaries / Wages for 2011/10

It was noted that the National Joint Council have not yet agreed this years pay increase. Any increase will be backdated to the 1 April 2011.

11/011f Report on Pensions Bill 2010/11

The Clerk reported that mandatory schemes for parish councils are not currently intended to come in to force until 1 August 2014 (or later depending on an individual's tax coding) and even then the employer's contribution will be at 1% (building up to 3% by 2018). This is all for "eligible" employees with one of the eligibility criteria being an annual salary in excess of £7,475 (rates to be laid down in regulations), so this will not effect all Parish Council staff.

11/012f Accident, Incident and Sickness Reporting

Cllr Monk reported the following figures.

It was noted that there have been no reported accidents or incidents by members of the public this financial year.

	1.10.09 – 31.3.11	Year to date
Hours worked	2003	4472
Accidents	0	0
Incidents	0	0
Accidents or incidents reported by the public	0	0
Staff sickness days	17	18

The Clerk was asked to remind members of staff that any incidents and accidents must be reported to the Clerk. Once again staff were congratulated on their safe work practices and attendance at work.

Administration

11/013f To Discuss Business Continuity Plan

The Chairman had drafted a Business Continuity Plan, which is to be circulated for consideration at the next Full Council meeting.

11/014f Report on Accounts & Audit Regulations 2011

NCALC had sent an email highlighting the changes with the effect of the Accounts & Audit (England) Regulations 2011, which was effective on 31 March 2011.

- All parish and town councils and parish meetings with a turnover of less than £6.5 million (that's all parishes in Northamptonshire) are now defined as "smaller bodies".
- The specific requirement to review the effectiveness of internal audit is repealed for smaller bodies. Please note however that internal audit itself continues, and some common sense elements of the previous requirement to review should continue as part of the normal internal controls. It still makes good financial sense to consider the scope of internal audit.

- The reviews and approvals process (e.g. to approve the statement of accounts etc) must now be done by full council... not a committee. This is to reinforce corporate responsibility for all financial matters.
- Any paperwork already received from BDO for the audit of the year ending 31 March 2011 may contain reference to the 2003 Regulations (as amended). Councils should note that these references should now be taken to be to the 2011 Regulations.
- Minor changes to the Practitioner's Guide (the accounts and audit "bible" published by the National Association of Local Councils and accepted as defining "proper practices") are required as a result of the publication of the 2011 Regulations.

11/015f Internal Control and Internal Audit

The Chairman gave an overview of the internal control and audit system and following a discussion it was agreed for the Council to consider the scope of the work to be undertaken by the Internal Auditor. The Clerk was asked to obtain NCALC's scope of its Internal Audit.

11/016f Report on Freedom of Information Training Course

Cllr J Fitzgerald had recently been on a Freedom of Information training course and suggested that the publication scheme and guide to information is more widely publicised. It was agreed to mention this in the Bulletin and to have a notice on the notice board referring members of the public to the council website and folder in the library.

11/017f Any Other Items for Report Only

There were no further matters to discuss therefore the meeting closed at 9.20pm