



MINUTES OF THE MEETING OF ASHURST WOOD FINANCE AND ADMINISTRATION COMMITTEE MEETING held on Tuesday 13th June 2017, 19:45 at Council's Meeting Room.

PRESENT: Cllrs: Margaret Bussell (Chair), Rob Bright, Jenny Forbes, Brian Phillips, Jonathan Samways and Derek Wailes.

IN ATTENDANCE: Caroline Leet (Clerk)

MEMBERS OF THE PUBLIC: 0

The Chairman opened the meeting and welcomed everyone.

123. **Public Questions**

None.

Responsibility of

124. **Apologies for absence**

There were no apologies received.

125. **To receive Declarations of Interests from Members in respect of any matter on the agenda**

None.

126. **To confirm the Minutes of the meeting of the Committee held 21st March 2017**

The minutes were **approved as an accurate account of the meeting.**

127. **Clerk's Report**

a The Clerk's report was received.

To receive bank reconciliations for April, May and June 2017

Cllr Bussell confirmed that the bank reconciliations for the Unity Trust bank account, Public Sector Deposit Fund and the FairFX pre-paid cards for April, May and June had been checked by her and were in order.

128. **Audit:**

a **Annual Return:**

i. **To note: the annual return has been submitted to the external auditor**
Noted.

ii. **To note: The public notice for 'Notice of Public Rights and Publication of the unaudited Annual Return' has been published on the notice boards and website. The public can view the accounts from 5th June to 14th July 2017**

Noted.

b **To receive the Internal Auditor's report**

i. **Due to a change in the Audit and Transparency Regime in England (revised April 2017), financial transactions above £100 must be published on the website by 1st July following the end of year**

Cllr Forbes said that the advice from the internal Auditor was incorrect. The Local Government Transparency Code was a code of recommended practice and applied to parish or town councils where the gross income or gross expenditure exceeds £200k. The Society of Local Councils Clerks (SLCC) Advice Note confirms that there is no prescribed Code for councils where gross turnover was between £25k and £200k. The changes to the smaller authorities' local audit and accountability framework, sets out changes for small authorities with an annual turnover below £25k. Referring to the list of what should be published, the council already met the requirements as recommended in the code, with the exception of publishing



expenditure over £100; Cllr Forbes said that there was no requirement to publish this, but that also there was no reason why it couldn't be published. Members discussed. Publishing individual expenditure amounts had previously been discussed and agreed that it created additional administration, but that it would be provided if and when requested. The Clerk added that to produce a one off list once a year was relatively straight forward and if it was a request by the Internal Auditor, it was not a problem to comply. However, Members still questioned if it was necessary and asked what the consequence would be if they did not publish a list of expenditure above £100. The Committee concluded that it already provided the necessarily information for transparency and information was published on the website along with 'reports available on request; if it becomes a legal requirement then they would publish the expenditure above £100 (excluding salaries which are exempt under the Code of recommended Practice for Local Authorities on Date Transparency 2011).

Cllr Forbes would prepare a response to the Internal Auditor.

JF/Clerk

ii. To Note: The Council already complies with the other requirements for publishing (approved annual return and governance, list of assets, councillors responsibilities, internal auditors report, minutes and agendas of meetings)

Noted.

iii. Buildings insurance arrangement between the Village Council and the Village Centre Trustees

Cllr Bussell referred to the Clerk's report which explained the query made by the Internal Auditor: The buildings insurance schedule was not listed in the same format as the assets register as the Council's assets register recorded items at the purchase or build cost and not the rebuild valuation. The build costs for the stores were £15k and the Council office and meeting room was £157,707. Whereas, the building insurance schedule showed the Village Centre and the Council facilities as one figure insured, £924,500 – this was the figure from the valuation carried out in December 2015.

The Internal Auditor had advised that a Memorandum of Understanding between the trustees and the Village Council stating the value of the Council's assets be drawn-up. Cllr Forbes said that this was something that the Council could prepare rather than going to a solicitor. Cllr Bussell said that she was sure the insurers would be able to confirm the two different values. It was agreed that Cllr Bussell and the Clerk would prepare a statement for the Clerk and the trustees to sign.

MB/Clerk

129. : To review the expenditure 2017/18:

a Quarterly review – up to 6th June

Cllr Bussell pointed out that the last excel spreadsheet was actually up to 12th June. Cllr Phillips said that the excel spreadsheet had not included percentages and that it was necessary that it had these and also the projected actuals, even if these were still as budgeted. The only variances to note was 4241 Community Equipment included the purchase of the Community Public Access Defibrillator (cPAD); this had been funded by a grant received in the previous financial year. Referring to 4000, salaries budget, he suggested that future reports should be only up to the end of the month so that the salaries percentage was accurate. The income and expenditure report was received; there were no questions.

b The predicted year-end expenditure

The excel spreadsheet showed a projected total carry-forward reserves of £48,081; this included the allocated reserves budget. There were no questions.



130. **Ongoing review of overtime hours**

Cllr Bussell said that the budget had allowed for the projected salaries and a small amount of overtime (up to 84 hours). The Clerk and Assistant Clerk had been making efforts to reduce their hours, but there had still been some overtime hours in the past two months. Cllr Bussell reminded members that at the last meeting, it had been agreed that there would be no overtime without prior approval from Cllrs Bright, Phillips or herself, but that this did not seem to be working in practice and that situations had occurred where overtime had been worked. To date, collectively, the Clerk and Assistant Clerk had worked an additional 10 hours each month. However, it should be noted that there had been an additional planning committee meeting and the preparations for Ashstock which did generate additional work for the office. She went on to say that hours had been discussed with the Clerk and that it was felt that it was too early into the year to get a true indication if the hours could be reduced. The Committee discussed at length. Discussions included complete ban on overtime hours and pay only the monthly basic salary (based on the contracted hours); to carry out a long-term plan of tasks factoring in additional hours needed to complete tasks and annual leave and to then track progress against plan – time would need to be set aside to prepare such a plan; not to run community events such as Ashstock; to increase the contracted hours; to issue new contracts based on monthly salary with overtime dealt with separately. Cllr Bright said that the monthly salaries and weekly output varied depending on the number of working days in a month and this added to the complexity of monitoring overtime. Cllr Bussell said that the timesheets were detailed and checked thoroughly each month before salary payments were approved. She also added that the council office work could be unpredictable and that there was not a back-up of staff to take over work during absence/annual leave.

It was agreed that it was too soon to get a clear picture of overtime hours for 2017/18 and this item should be included again on add to the October agenda. Staff timesheets would be available for anyone to view. It was also suggested that new job evaluations for the Clerk and Assistant should be carried out.

MB/Clerk

131. **To note: Village Centre Development retention payment and final account of the office build cannot be finalised until the office heating issues have been fully resolved**

Noted.

Cllr Forbes asked if the additional expenditure included the two fire detectors purchased. The Clerk replied no.

Clerk

132. **Policies: to note that the following policies are currently under review:**

- a **Standing Orders**
- b **Financial Regulations**
- c **Personnel Handbook**

The above were noted.

133. **Any Items for reporting or inclusion on future agenda**

Ashdown Forest Conservators – to receive feedback following their presentation to the full Council

Clerk

134. **Date of Next Meeting** – Tuesday 17th October
Meeting was closed at 20:35



Ashurst Wood

Village Council

Chairman.....

Date.....