

Associated Papers NPC for Meeting on 10th January 2024

Agenda Item 2 Dispensations

If there is an item on this agenda for which you have a pecuniary interest, you will not be able to take part in any of the discussions or vote on a resolution. However, if you wish the council to consider your request for dispensation, you need to **write to the Clerk ahead of the meeting** stating your reasons why you should be given a dispensation.

Agenda Item 5 Emails Circulated

If there is an email that I have circulated that is not included on the agenda, and you consider that it should be discussed, please raise the item at this point.

Agenda Item 6 Clerk's Report

Minute	Action	Complete ✓
22/117	Awaiting NGT confirmation of location of defibrillator at Little Green.	
23/206	Babergh to repair the second Rectory Road nameplate. They consider the School Lane nameplate to be acceptable.	
23/209	Spoke to local stone mason who will inspect War Memorial and provide report. As the War Memorial is a Grade II listed structure, planning permission will be required for any works.	
23/213	Minutes sent to BRN and updated on website.	✓
23/214	Lee Parker has allocated a £750 Locality Budget donation towards the cost of the bus shelter on the Green	✓
23/215	NPC granted permission for Sudbury TC mayor to where her chain of office in Newton.	✓
23/217	Planning responses sent to Babergh.	✓
23/218	Order placed with Littlethorne for new bus shelter.	✓
23/219	Payments made to suppliers, individuals and organisations.	✓
23/220	Clerk has written to SCC RoW regarding FP 2 maintenance.	
23/221	Wrote to BWB with NPC's responses to questions raised on allotments.	✓
23/222	Clerk liaising with Community Wardens re RoSPA report on play equipment.	
	Clerk's Actions & Delegated Power	
	None.	
	Clerk Hours	
	Up until the 24th December 2023 - 456 hours paid / 426.255 hours worked.	

Agenda Item 7d Planning Status

BDC Ref	Application	NPC Ref	NPC Response	BDC Response
DC/23/03194	Wheldon's Fruit Farm, Farm Shop, Joes Road - Erection of equestrian building and construction of menage area. Change use of land for the keeping of horses.	23/171b	Support	Permission 15/12/2023
DC/23/04914	St Michaels, The Green - Erection of outbuilding with garaging and first floor accommodation to be used as a studio / store.	23/202a	Support	REFUSED 20/12/2023
DC/23/05249	Land Adj Assington Road - Application for Outline Planning Permission (Access points to be considered, details for Landscaping, Appearance, Layout and Scale reserved) Town and Country Planning 1990 (as amended) - Erection of 9 no. dwellings (including 4 no. affordable) (resubmission of DC/23/01760)	23/217a	Objected	
DC/23/05409	Land Adj 1 Links View - Application for reserved matters following Outline Planning Permission DC/23/00577 - Appearance, Landscaping, Layout and Scale for the erection of 1no detached single-storey dwelling with parking, new vehicular access and extension of the public footpath to the south of the proposed access.	23/217b	Support	

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Agenda Item 8a RFO Report

Unity Receipts & Payments 2023 / 2024

Date	Details	Power	Receipts		Payments	
31/12/23	Bank Interest		316.25	Y	0.00	
13/12/23	William Alston Charity - Donation	Localism Act 2011 ss 1 to 8	0.00		100.00	Y
13/12/23	PM Taylor - Christmas Parcels donation	Localism Act 2011 ss 1 to 8	0.00		100.00	Y
29/12/23	BDC Locality Budget		750.00	Y	0.00	
31/12/23	Service Charges	Localism Act 2011 ss 1 to 8	0.00		18.00	Y
10/01/24	Sudbury TC - Dog bin reinstatement	Localism Act 2011 ss 1 to 8	0.00		17.57	

Reconciliation

Account	Statement Date	Statement Balance	Actual Balance	Unpresented Cheques	Credits not shown	Difference
Unity Current Account	31/12/23	£2,945.95	£2,928.38	£17.57	£0.00	£0.00
Unity Trust Savings Account	31/12/23	£45,941.94	£45,941.94			£0.00
		£48,887.89	£48,870.32	£17.57	£0.00	

Budget v's Actual

	Budget	Actual		Reserves	Budget	Actual
Assets B/F		£45,116.29				
Income			Expenditure			
Precept	£18,242.81	£18,242.81	Clerks Salary		£12,011.23	£9,395.59
Grants	£177.20	£212.64	Clerk's Pension		£1,260.48	£0.00
Recycling	£500.00	£479.35	Admin		£2,000.00	£1,165.77
CIL	£0.00	£4,836.56	Donations		£800.00	£300.00
Bank Interest	£50.00	£822.27	Annual Subscriptions		£485.00	£452.01
VAT Repayment	£0.00	£3,599.17	Footpath Maintenance		£400.00	£360.00
Other	£0.00	£800.00	Insurance		£1,500.00	£1,658.56
			Inspection		£563.00	£430.00
			Maintenance		£500.00	£55.75
			Projects		£500.00	£0.00
			CIL	£27,523.93	£5,842.00	£9,508.61
			Village Hall Hire		£390.00	£0.00
			VAT Paid		£0.00	£1,912.48
			NNP		£0.00	£0.00
Total	£18,970.01	£28,992.80	Total	£27,523.93	£26,251.71	£25,238.77
			Assets Carried Forward			£48,870.32
Total		£74,109.09	Total			£74,109.09

Agenda Item 8b Precept for 2024 / 2025

General Reserves

In July 2021, councillors adopted a Reserves Policy, which agreed on the approach that NPC would take when looking at its funds for determining its Precept. The pertinent points are as follows:

3. Management and Control of Reserves

Movements in Earmarked Reserves and General Reserves shall be reported to the Council in the RFO Report at each meeting. The use of Reserves shall be approved by the Council.

The level of General Reserves shall be reviewed on an annual basis during the annual budgetary review and agreed by the Council. The minimum level of General Reserves shall be recommended to the Council by the Responsible Financial Officer. This will form part of the recommendations for the Annual Budget and Precept request by the Council.

The current level of General Reserves to be held by the Council is set at six months of predicted expenditure.

Earmarked Reserves shall be reviewed on an individual basis. This review will also be undertaken as part of the Annual Budgetary Review. Approval for the creation, amendment, cessation or continuation of Earmarked Reserves will be given by the Council.

As NPC's RFO, I recommend that the General Reserves level should be maintained at 6 months of predicted expenditure. I am, however, recommending that this be 6 months (50%) of the expenditure budget excluding the expenditure budget being drawn from CIL, as you already have a CIL Reserve that covers this expenditure budget. **The General Reserve should therefore be set as £11,462.40**

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Budget

At the December meeting councillors agreed on an **Expenditure Budget for 2024 / 2025 of £29,959.79**

	2022 / 23		2023 / 24			2024 / 25
	Budget	Actual	Budget	Actual to	To year end	Budget
<u>Income</u>						
Grants	177.20	2,975.23	177.20	212.64	212.64	212.64
Recycling	700.00	251.23	500.00	479.35	479.35	500.00
CIL	0.00	17,579.58	0.00	4,836.56	4,836.56	0.00
Bank Interest	25.00	150.37	50.00	506.02	900.00	500.00
Other	0.00	2,529.97	0.00	50.00	50.00	75.00
VAT Repayment	0.00	37.00	0.00	3,599.17	3,599.17	0.00
Total Income	902.20	23,523.38	727.20	9,683.74	10,077.72	1,287.64
Precept		13,625.97			18,242.81	
<u>Expenditure</u>						
Clerks Salary	10,730.00	11,571.48	12,011.23	9,395.59	12,511.84	12,996.31
Clerk's Pension	0.00	0.00	1,260.48	0.00	0.00	1,338.48
Admin	1,500.00	1,718.33	2,000.00	1,147.77	2,000.00	2,460.00
Donations	800.00	400.00	800.00	100.00	800.00	800.00
Annual Subscriptions	475.00	441.51	485.00	452.01	452.01	550.00
Footpath Maintenance	300.00	300.00	400.00	360.00	360.00	450.00
Insurance	1,250.00	1,497.60	1,500.00	1,658.56	1,658.56	1,700.00
Inspection	640.00	635.00	563.00	430.00	430.00	430.00
Maintenance	0.00	0.00	500.00	55.75	500.00	1,000.00
Projects	500.00	2,718.62	500.00	0.00	500.00	750.00
Village Hall Hire	300.00	425.00	390.00	0.00	450.00	450.00
VAT Paid	0.00	3,599.17	0.00	1,909.55	4,000.00	0.00
Total for General Reserves						22,924.79
CIL	4,200.00	18,083.66	5,842.00	9,493.97	25,710.97	7,035.00
Total Expenditure	20,695.00	41,390.37	26,251.71	25,003.20	49,373.38	29,959.79

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Reserves

The Reserves over the same period, considering the Reserves Policy for General Reserves, are as follows:

		2022 / 23		2023 / 24		2024 / 25	
		Start of year	End of year	Start of year	End of year	Start of year	End of year
General Reserves 6/12ths of	11,462.40	15,949.30	12,212.36	12,212.36	12,033.92	12,033.92	11,462.40
Restricted							
CIL		28,028.01	27,523.93	27,523.93	6,649.52	6,649.52	0.00
Newsletter		2,880.00	2,880.00	2,880.00	2,880.00	2,880.00	2,880.00
Total Restricted		30,908.01	30,403.93	30,403.93	9,529.52	9,529.52	2,880.00
Earmarked Reserves							
Legal Fees		1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Election Costs		1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Total Earmarked Reserves		2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Total Reserves		49,357.31	45,116.29	45,116.29	24,063.44	24,063.44	16,842.40

Precept

You now need to set the Precept for 2024 / 2025. Based on the above, and Babergh's indicative Tax Base for Newton in 2024 / 2025 of 256.62 the precept requirement will be as below:

	2022 / 23	2023 / 24	2024 / 25
Total Reserves B/F	49,357.31	45,116.29	24,063.44
Income ex Precept	23,523.38	10,077.72	1,287.64
Precept	13,625.97	18,242.81	21,451.10
Total Income & Reserves B/F	86,506.66	73,436.82	46,802.18
Expenditure	41,390.37	£49,373.38	£29,959.79
Total Reserves C/F	45,116.29	24,063.44	16,842.40
Total Expenditure & Reserves	86,506.66	73,436.82	46,802.19
Tax Base	232.39	254.69	256.62
Band D Council Tax	£58.63	£71.63	£83.59

Agenda Item 9 Footpaths

Update from Cllr Taylor on progress with landowner re footpath extension.

Agenda Item 10 Allotments


Recent correspondence with BWB was circulated to you via email on 3rd January 2024.

Agenda Item 11 Parish Survey

It is proposed to run a survey with all residents along the lines of the one conducted in 2023. As I am on annual leave from the end of February for 3 weeks, I suggest that we run the consultation from 20th January to the 4th February 2024. Results from the survey should be presented at your February meeting. The draft survey is attached for your review.

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Agenda Item 12 Risk Management

<div></div> <div>NEWTON PARISH COUNCIL - Risk Management Register as at 1st January 2024</div>								
	Risk	P	S	Control Action	Frequency	CP	CS	Responsible
1	Inadequate forward planning and budgetary controls	1	5	Actual v Budget reviews	PC Meeting	1	3	Councillors
				Budget Review	Annually			
2	Poor Reporting to Council, Record Keeping and Book Keeping	2	3	Accurate Minutes	PC Meeting	1	3	Councillors
				Timely and accurate financial reporting	PC Meeting			
				Regular project reports	PC Meeting			
				Internal Audit Review	Annually			
				External Audit Review	Annually			
3	Council operates Ultra Vires or does not comply with current legislation	2	5	Within Clerks Job Description	PC Meetings	1	5	Clerk & Councillors
				Regular training for Councillors and Clerk				
4	Council lacks relevant skills	2	3	Regular training for Councillors and Clerk	Annually	1	3	Councillors
				Create Committee & second skills required	As required			
5	Failure to respond to electors` right of access	1	2	Within Clerks Job Description	Annually	1	1	Councillors
6	Lack of maintenance of council owned assets	3	5	Maintenance programme.	PC Meeting	2	4	Councillors
				External Risk Assesments of War Memorial	Every 10 years			
				Walk of Parish to review condition of assets	Annually			
7	Damage to third party property or individual due to services or amenity provided	3	5	Public Liability Insurance	Annually	2	4	Councillors and Clerk
				Play Equipment and MUGA Risk Assessments	Annually			
				Play Equipment and MUGA inspections	Fortnightly			
				External Play Equipment Inspection	Annually			
				Walk of Parish to review	6 monthly			
8	Damage or loss to Council owned property by third party or Act of God	3	3	Asset Insurance cover	Annually	3	2	Councillors
				Assets insured against Asset Register	Annually			
9	Failure to reclaim VAT paid by Council	1	2	VAT can be claimed back up to 3 years	PC Meeting	1	1	Councillors
10	Clerk Fidelity	2	5	Insurance Cover	Annually	1	3	Councillors
				Internal Controls	PC Meeting			
11	Unexpected Loss of Clerk or Clerk's Office is destroyed	1	5	Up to date Job Description	Annually	1	4	Councillors
				Council electronic data	Daily			Computer data is on NPC's One Drive cloud account on NPC's Laptop.
12	GDPR							
	Consent	1	3	Review all new forms & website changes	As required	1	2	Clerk & Councillors
	Council Awareness	4	4	Clerk training	As required	3	3	Councillors
	Councillor Awareness	4	4	Councillor training & ICO Guide	As required	3	3	Councillors
	Data Breaches	1	5	ICO process to follow	As required	1	4	Clerk
	Data Protection Officer	1	1	Parish Council does not need to appoint.				
	Information Held	2	3	Data Audit and associated actions reviewed annually.	Annually	2	2	Councillors
	Lawful basis for holding data	2	3	Data retention policy	Annually	1	2	Councillors
	Subject Access Requests	1	1	Review Policy	Annually	1	1	Councillors
P = Probability S = Severity CP = Probability after Control Action CS = Severity after Control Action - Rating 1 = Low to 5 = High								

Agenda Item 13 Effectiveness of Internal Control and Internal Audit Processes

Under The Accounts and Audit Regulations 2015 (SI 2015/234) the Council must carry out a review of its Internal Controls and Internal Audit processes on at least an annual basis. The regulations require the Council to carry out a review of the effectiveness of the Internal Controls and Internal Audit processes and to consider the findings of this review.

Internal Auditors

Heelis and Lodge were appointed as NPC's Internal Auditor at its meeting held on 17th May 2023 minute 23/085. The two partners of Heelis and Lodge have both worked for local Councils in the past and are completely independent of this Council.

The Internal Auditors produced a professional and helpful report for the 2022 / 2023 accounts which you accepted at the Parish Council meeting held on 12th April 2023 minute 23/065b. Whilst Heelis & Lodge comply with the regulations covering the Internal Auditors, it would also appear that they meet the level of coverage required of a council of this size at a level of fee that would also appear appropriate.

Internal Control processes

The Parish Council accounts are produced on an excel spreadsheet. This file along with all other data files held on behalf of the Council are stored on NPC's Microsoft's One Drive Cloud. Councillors have access to the COUNCILLOR area, on a read-only basis, through their newton-pc.gov.uk email account.

All entries within the Receipts and Payments are supported by documentation that is referenced back to the excel spreadsheet. Each item of expenditure highlights the power used by Council and the minute where the expenditure was authorised. At the foot of each minute page, it states that NPC adopted the General Power of Competence at its meeting on the 17th May 2023. A list of receipts and payments to be authorised at each meeting is contained in the RFO Report.

The Council holds money at the Unity Trust Bank and these balances are reconciled in the RFO Report for each scheduled meeting of the Council. A councillor also checks the bank account statements against the reconciliation report at each meeting. All councillors are signatories for the Bank accounts and a minimum of 2 must authorise payments via the Internet Banking system or cheques.

The councillors are also given a summary of Actuals vs Budget in the RFO Report for their review at each meeting. The annual budget proposal for 2024 / 2025 was reviewed at the NPC meeting on 13th December 2023 Minute 23/219c and the process and financial statements are included in the minutes.

VAT recoverable is normally claimed after the last meeting of the financial year in March.

No Petty Cash is held by the Council and all cash/cheques received are deposited as soon as practicable after receipt.

Agenda Item 15 Spring Litter Pick

I have provisionally arranged with Alan Vince for the Litter Pick and NPC Coffee Morning to be held on Saturday 6th April 2024.