

Financial Budget Comparison

Comparison between 01/04/15 and 16/06/15 inclusive. Includes due and unpaid transactions.
Excludes transactions with an invoice date prior to 01/04/15

	2015/2016	Actual Net	Balance
INCOME			
Policy & Resources			
9	Community Plan	£0.00	£0.00
10	Other	£580.00	-£150.00
11	Grants	£0.00	£0.00
12	Chairman Charity	£400.00	-£283.00
13	Village Day	£3,700.00	-£2,155.00
14	Sale of Parish Map	£50.00	-£50.00
15	Insurance Contribution	£2,600.00	-£2,600.00
16	Quiz Night	£0.00	£0.00
17	Caddy Sacks	£250.00	-£250.00
18	Contribution from WMH for Computer	£1,325.00	-£1,325.00
19	Bank Interest	£50.00	-£40.27
	Total Policy & Resources	£8,955.00	-£6,853.27
EXPENDITURE			
Policy & Resources			
100	Salaries	£76,650.00	£62,924.90
101	Inc Tax & NI	£30,660.00	£24,429.93
102	Superannuation	£28,650.00	£23,374.98
103	Travelling Expenses	£2,200.00	£1,968.77
104	Rates	£4,500.00	£3,620.00
105	Services	£4,000.00	£3,062.18
106	Telephone	£2,000.00	£1,094.31
107	Audit	£3,000.00	£2,631.00
108	Chairmans Allowance	£450.00	£450.00
109	Chorleywood Matters	£4,000.00	£3,505.00
110	Computer	£4,200.00	£2,598.37
111	Contribution to Funds		
112	Grants	£500.00	£500.00
115	Insurance	£10,300.00	£10,300.00
116	Legal Expenses & Professional Fees	£1,500.00	£1,500.00
118	Miscellaneous	£1,000.00	£776.41
119	Office Cleaning	£500.00	£332.30
120	Office Maintenance	£1,700.00	£691.00
121	PCSOs	£28,500.00	£28,500.00
122	Photocopying	£2,425.00	£1,848.33
123	Postage	£1,325.00	£1,092.01
125	Stationery & Off equip	£1,580.00	£1,447.80
126	Subscriptions & Donations	£2,500.00	£710.23
127	Training & Conferences	£1,350.00	£1,140.00
128	Village Day	£2,100.00	£1,823.01
129	Website	£1,175.00	£1,019.00
130	War Memorial Hall Grant	£20,000.00	£0.00
131	HR Service Contract	£3,750.00	-£750.00
132	Christmas Lights	£3,000.00	£3,000.00
133	Health And Safety	£1,000.00	£1,000.00
134	Quiz Night	£0.00	£0.00

Financial Budget Comparison

Comparison between 01/04/15 and 16/06/15 inclusive. Includes due and unpaid transactions.
Excludes transactions with an invoice date prior to 01/04/15

		2015/2016	Actual Net	Balance
135	Purchase of Caddy Sacks	£200.00	£64.00	£136.00
136	Chorleywood in Bloom	£2,100.00	£2,090.80	£9.20
137	Chairman Charity	£400.00	£0.00	£400.00
138	Community Plan	£0.00	£0.00	£0.00
Total Policy & Resources		£247,215.00	£62,080.27	£185,134.73

Parish Financial Summary - Cashbook

Summary between 01/04/15 and 16/06/15 inclusive. Includes due and unpaid transactions.

Balances at the start of the year

Ordinary Accounts

Current Account - Parish	-£16,883.57
Instant Access - Parish	£201,794.29
Petty Cash Account	£200.00

Short Term Investment Accounts

Halifax Investment Bond	£0.00
Natwest fixed rate	£71,474.77
Scottish Widows 60 Day Inv Acc	£81,490.86
Total	£338,076.35

RECEIPTS	Net	Vat	Gross
Council	£217,883.86	£0.00	£217,883.86
Policy & Resources	£2,730.61	£15.00	£2,745.61
Open Spaces	£26,189.72	£1,897.24	£28,086.96
Total Receipts	£246,804.19	£1,912.24	£248,716.43
PAYMENTS	Net	Vat	Gross
Policy & Resources	£71,171.27	£1,832.44	£73,003.71
Open Spaces	£38,043.51	£3,029.66	£41,073.17
Total Payments	£109,214.78	£4,862.10	£114,076.88

Closing Balances

Ordinary Accounts

Current Account - Parish	£8,172.19
Instant Access - Parish	£311,378.08
Petty Cash Account	£200.00

Short Term Investment Accounts

Halifax Investment Bond	£0.00
Natwest fixed rate	£71,474.77
Scottish Widows 60 Day Inv Acc	£81,490.86
Total	£472,715.90

Date: TUESDAY 23rd JUNE 2015

Subject: PERFORMANCE DEVELOPMENT REVIEW – AND THE FOUR YEAR VISION

Committee Member:

Officer Contributors: Clerk

Status (public or exempt): Public

Wards affected: All

Enclosures:

Contact for further information: Clerk

1. RECOMMENDATIONS

- 1.1 Members are asked to consider the need for a Four Year Vision.
- 1.2 Members are asked to set targets for the Council to be passed down to Officers as part of the Performance Development Review.

2. RELEVANT PREVIOUS DECISIONS

- 2.1 None Specific

3. CORPORATE PRIORITIES AND POLICY CONSIDERATIONS

- 3.1 None Specific

4. RISK MANAGEMENT ISSUES

- 4.1 None Specific

5. FINANCIAL, STAFFING, ICT AND PROPERTY IMPLICATIONS

- 5.1 Annual PDR reviews should take place for all staff, the Council have in the past used the 'Top Down' approach. The Chairman therefore has to have an agreed set of targets which the Clerk will disseminate down to all officers as part of their PDR.

6. LEGAL ISSUES

- 6.1 None Specific

7. BACKGROUND INFORMATION

- 7.1 The Parish Council have in the past set a Four Year Vision which allowed each committee to look at their aims and objectives for the forthcoming years, enabling the Council to focus on specific projects and allowing the Council to become more effective as a team.

General/Reports/P&R Reports/2015-16/P&R 23.6.15 Performance development reivew and four year vision.docx

7.2 The Parish Council are also required to hold performance development reviews with each of the officers. To do this the Council must set the Clerk targets which in turn are disseminated down to the other officers.

7.3 Watford BC HR are currently looking at the paper work and putting together draft PDR forms that will produce a format for the PDR's which is consistent and can be used as a basis for future years.

7.4 The Council have previously had a Four Year Vision, most of these tasks were either completed or are no longer relevant, therefore as we have a new Council which has been operating for a year, the Committees may have ideas and schemes that they wish to take forward. These can then be prioritised by the Council and any necessary funding found.

Date: TUESDAY 23rd JUNE 2015

Subject: Digital Mapping

A REPRESENTATIVE FROM PEAR TECHNOLOGY WILL BE ATTENDING THE MEETING TO MAKE A 15 MINUTE PRESENTATION ON THEIR SYSTEM.

Committee Member:

Officer Contributors: Clerk

Status (public or exempt): Public

Wards affected: All

Enclosures: Digital Mapping price lists.

Contact for further information: Clerk

1. RECOMMENDATIONS

1.1 To consider the information relating to a Digital Mapping package for the Parish Council

2. RELEVANT PREVIOUS DECISIONS

2.1 None Specific

3. CORPORATE PRIORITIES AND POLICY CONSIDERATIONS

3.1 The Parish Council has an obligation to keep detailed records on various elements of their activities.

4. RISK MANAGEMENT ISSUES

4.1

5. FINANCIAL, STAFFING, ICT AND PROPERTY IMPLICATIONS

5.1 There would be an initial cost to set up the various maps which is indicated within the report

5.2 Once the programmes are set up with the basic information, additional layers can be added for specific projects and tasks.

5.3 The data can be taken from our current providers and all programmes are compatible.

6. LEGAL ISSUES

6.1 The Parish Council is responsible for many assets: paper copies of maps are available most of which date back to the 1950's and 60's and are out of date.

7. BACKGROUND INFORMATION

7.1 Member will receive a presentation from a representative from Pear Technology on the system proposed for digital mapping.

7.2 The Parish Council use maps for various elements of their business. All of these are in paper form and therefore can only be amended or updated by hand. This can lead to inaccuracies – especially when dealing with boundary issues.

7.3 Digital Mapping would benefit the Council in many ways:

- The Cemetery now has over 1000 burials and whilst there is a computer system which holds all the legal information, we have a hand drawn map showing the plots. We have found over the years that there are inaccuracies with the mapping system which has led to confusion. A digital mapping system link to our cemetery data, enabling all the information to be held in one place
- The Map for our allotment plots is hand drawn and does not take into account natural features such as trees and also water pipes etc digital mapping would give accurate data, and save in admin time for plot allocations. It would also link with current spreadsheets to give payment and tenant details.
- Common – as we know there are lots of pressures on the Common. Maps held in the office are unwieldy and difficult to reproduce. Using the layering system the basic map could use for many different applications. Locations of dog bins, litter bins, tree surveys, utility lines, easement, and cattle virtual fencing to name but a few. Digital mapping can also be used for survey work carried out, eg mapping how flowers that are on the endangered list are located and how these areas change year on year.
- Planning – Digital mapping can be used to look at the overview using google maps which can show street scenes , boundary lines, and natural features such as trees that are not shown on a paper plan. This will give Members and Officers greater understanding of the plan in relation to the surrounding areas.
- Village Day – each year a paper plan is produced for plot allocation of the site. This is produced three days before the event when the area is marked out. This is very labour intensive as these details then have to be emailed to all exhibitors prior to the event. Digital mapping could help with a standard map showing 3x3 m plots. Plots could then be allocated accurately in advance.

7.4 This overview shows some of the ways that Digital Mapping would be beneficial to the Council – but the applications are limitless.

28th May 2015

Mrs Yvonne Merritt
Parish Clerk
Chorleywood Parish Council
Rickmansworth Road
Chorleywood
Herts.
WD3 5SL

Dear Yvonne

Thank you for your time last Thursday, it was good to meet you and your team and for me to demonstrate the Pear mapping software to you all.

I have put together the following quote based upon our conversations during the meeting.

Digital Mapping package for Chorleywood Parish Council

Digital Maps – Parish Area

We would “cut out” the map data for the area of Chorleywood Parish Council from the Ordnance Survey MasterMap data of the United Kingdom. The map data would be “free” to you once you have joined the PSMA (Public Sector Mapping Agreement).

If you would also like the digital map data for your neighbouring Parishes then we would be happy to cut out the relevant data for an additional **£75.00** One-time.

Ordnance Survey MasterMap detailed data	Free
The cost of preparing the Parish map would be	£200.00 One-time

Digital Mapping Software

The following software enables you to edit your digital maps, measure distances, areas and take prints of areas of the maps at any scale and on any size of paper.

PT-Mapper Pro for map editing and printing etc.	£400.00 One-time
Training & installation including expenses	£400.00 One-time
Technical support and software updates	£125.00 per annum

Digital Maps – Cemetery & Allotments

We would prepare a digital version of your existing cemetery map which could be linked via our MapLink software to a bespoke burial administration system such as Epitaph or to our own burial database system. The cost of preparing the cemetery map would be **£500.00** One-time and the cost of our own burial administration database would be **£500.00** One-time.

We would prepare digital maps of your allotment gardens which again could be linked, using MapLink, to your allotment data.

The cost of preparing the allotment maps is **£50.00 per site** One-time

Map Link for linking maps to records	£300.00 One-time
Technical support and software updates	£75.00 per annum
Burial Database with "Front End" Search Facility	£500.00 One-time
Preparation of digital version of Cemetery map	£500.00 One-time
Preparation of digital maps for three allotment sites	£150.00 One-time

Additional Considerations

External map layers – additional layers such as information from the Land Registry and layers from your Higher Council can be added to your map if required. We would charge **£75.00** for our time to incorporate these layers into your map.

Map preparation service – If you would like us to plot the locations of all your assets on a map of your Parish then we would provide a separate quote for our time to complete this task. I would envisage that this charge would be no more than **£250.00** One-time

Please note that the above prices exclude VAT.

Once the digital map of your cemetery has been created we can link it to your chosen burial database. It is then a simple task, albeit time consuming, to enter the historical burial data. This will enable you to see who is buried where in your graveyard making the administration of the cemetery that much more efficient.

Once we have received an order we would make arrangements to come over to Chorleywood Parish Council and carry out the training with you and your staff.

If you would like to pay for the above package over a period of 5 years, with no added interest, then please contact me for the details.

Yours sincerely

Date: TUESDAY 23rd JUNE 2015

Subject: Boundary Review – Final Recommendations

Committee Member:

Officer Contributors: Clerk

Status (public or exempt): Public

Wards affected: All

Enclosures: Maps are available in the office

Contact for further information: Clerk

1. RECOMMENDATIONS

1.1 Members are asked to consider the details within the report

2. RELEVANT PREVIOUS DECISIONS

2.1 None Specific

3. CORPORATE PRIORITIES AND POLICY CONSIDERATIONS

3.1 None Specific

4. RISK MANAGEMENT ISSUES

4.1 None Specific

5. FINANCIAL, STAFFING, ICT AND PROPERTY IMPLICATIONS

5.1 Non specific

6. LEGAL ISSUES

6.1 Parish Electoral Arrangement are set out under the Schedule 2 to the Local Democracy, Economic Development and Construction Act 2009.

7. BACKGROUND INFORMATION

7.1 As a result of the proposed division boundary review and having regard to the statutory criteria set out in schedule 2 of the 2009 Act, the revised parish electoral arrangement for Chorleywood will be changed as follows:-

Chorleywood Parish Council should return 17 Councillors, as present presenting five wards,

- Chorleywood Cedars (2 members)

General/Reports/P&R Reports/2015-16/P&R 23.6.15County boundary review.docx

- Chorleywood East (2 members)
- Chorleywood Common and Loudwater (5 members)
- Chorleywood Quickwood (1 member)
- Chorleywood South (7 members)

7.2 This differs from the current ward boundaries which are as Chorleywood Parish Council representing four wards.

- Chorleywood Cedars (2 members)
- Chorleywood North (7 members)
- Chorleywood Quickwood (1 member)
- Chorleywood South (7 members)

7.3 The County Boundaries have changed to reflect the amended boundaries between the division of Croxley Green and Abbots Langley, in order to reflect the evidence received during consultation. The boundary Commission considers that the final recommendations provide a better balance of the statutory criteria. The division covers the communities of Chorleywood Sarratt and Loudwater. The Commission feels that this area should be named Three Rivers Rural.

Chorleywood Parish Council

Internal Audit Report 2014-15 (Final)

Prepared by Nigel Archer

Stuart J Pollard

*Director
Auditing Solutions Ltd*

Background and Scope

The Accounts and Audit Arrangements introduced from 1st April 2001 require all Town and Parish Councils to apply an independent internal audit examination of their Accounts and accounting processes annually. The Council complied with the requirements in terms of independence from the Council decision making process at the outset of the updated Regulations, appointing Auditing Solutions Ltd to provide its internal audit service.

This report sets out those areas examined during the course of our recent final visit for the financial year, which took place on 28th May 2015, supplementing the previous interim work undertaken over the course of two days in September 2014 and January 2015 (not including the supplementary day in September when we also reviewed and verified detail of the War Memorial Hall Statement of Accounts for 2013-14, duly signing off the Independent Examiner's Certificate for submission to the Charity Commission).

Internal Audit Approach

As previously, we have employed a combination of selective sampling techniques (where appropriate) and detailed checks on a number of key areas in order to gain sufficient assurance that the Council's financial and regulatory systems and controls continue to be appropriate and fit for the purposes intended.

As the Council's Internal Auditor and under the revised audit arrangements, we have a duty to complete the internal audit report in the Council's Annual Return, which covers the basic financial systems and requires assurances in ten separate areas.

In concluding our review for 2014-15, we have again had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts and Annual Return. As indicated in our first report for the year, we updated our analysis of income and expenditure to include data for 2013-14, considering any significant variances that may exist compared with prior year detail feeding such into the planning of the current year's work programme. Consequently, we have continued our review of the Council's financial control systems and procedures, undertaking appropriate testing as deemed necessary, to afford suitable assurance as to the soundness of those systems for their intended purpose and to ensure reasonable accuracy in the disclosure of information in the Council's detailed year-end Statement of Accounts, as summarised in the Annual Return that now forms the statutory accounts.

Overall Conclusion

We are pleased to record that, in all areas examined, the Council continues to operate effective controls systems that should help ensure that transactions are free from material misstatement and that they were reported accurately in the Annual Return and detailed Statement of Accounts for the financial year. Consequently, we have duly "signed off" the Internal Audit Certificate at Section 4 of the Annual Return, assigning positive assurances in all relevant categories, and the Clerk is to be commended for the quality of detail provided for the purposes of our visit this year

Detailed Report

Maintenance of Accounting Records & Bank Reconciliations

The Council uses Edge software to maintain its day-to-day accounting records, which also form the basis of the year-end Statement of Accounts and Annual Return. Our objective in this area is to ensure that the accounting records are being maintained accurately and in a timely manner and that no anomalous entries appear in cashbooks or financial ledgers. We have consequently: -

- Ensured that an appropriate income and expenditure coding structure remains in place;
- Agreed the year's opening balances to those reported in the closing Trial Balance and Annual Return for 2013-14;
- Reviewed the current account bank reconciliations as at 30th April, 31st August & 31st December 2014 and 31st March 2015, ensuring that no long-standing "out-of-date" cheques or other anomalous entries exist;
- Reviewed transactions on the Council's other accounts where surplus funds are deposited in order to achieve a better rate of interest return for the year in full;
- Tested three sample months' transactions for the year between the current account cashbook and Co-op bank statements; and
- Checked and agreed each "sweep" transfer between the current and business premium accounts for the year to 31st October 2014 at the interim stage, and similarly for March 2015 at the final visit. We were unable to check later transfers between the accounts as the December 2014 quarterly bank statement had not been received.

Conclusions

We are pleased to report that no significant issues have been identified in this area.

Review of Corporate Governance

Our objective 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, that financial transactions are made in accordance with the extant Financial Regulations and that we have a reasonable expectancy of identifying any actions of a potentially unlawful nature that have been or may be considered for implementation.

We have continued our examination of the minutes of the Full Council and Standing Committees' meetings (except Planning) for the remainder of the year to March 2015 and note that the previously recorded review of the Council's extant Standing Orders and Financial Regulations had been deferred until the new Council was formed in early May 2015.

We are pleased to note that the Council's deliberations in relation to the Budgets and Precept for 2015-16 were duly concluded at the Full Council meeting on 10th February 2015, the latter being properly recorded in the minutes at £413,040.

Conclusions

No significant issues arise in this area to warrant formal recommendation.

Review of Expenditure

Our aim here is to ensure that, in addition to confirming that sound financial control procedures are in place: -

- 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 appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

To ensure compliance with the above criteria, we have selected a sample of payments processed in the financial year to March 2015 including all those individually in excess of £2,000 together with every 30th other non-pay related payment, irrespective of value. Our test sample comprised approximately 40 items in all, totalling just under £211,000 and representing 69% of total non-pay related expenditure for the year.

In relation to VAT, we note that quarterly, electronic return submissions (as required by extant legislation) continue to be made in a timely manner and, at this final visit, we have verified the March 2015 submission to the underlying control account balance and the year-end debtor disclosed in the closing Statement of Accounts.

Finally in this area, we have updated our year-on-year analysis of expenditure incurred across the range of Council activities with no significant, unidentified variances warranting further explanation by officers.

Conclusions

There are no issues arising in this area to warrant formal recommendation.

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 / 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 note that an overall strategy, linking risk assessments to policy or strategic objectives has been put in place, together with an updated Risk Assessment, which was approved by Council in February 2014;
- We also note that a Strategic Management Assessment remains under review; and
- We have examined the Council's insurance policy documentation for the current year (to 31st May 2015), cover continuing to be provided by Aviva plc. Both Public and Employer's Liability stand at £10 million and Fidelity Guarantee cover is £600,000, all of which are considered more than adequate to meet the current needs of the Council.

Conclusions

There are no issues arising in this area to warrant formal recommendation, although we would remind the clerk and members that the 2014 updated edition of the Governance and Accountability Manual – "The Practitioner's Guide" now mandatorily requires councils to undertake a formal review and re-adoption of their financial risk assessments at least once annually.

Budgetary Control & Reserves

We aim in this area of our work to ensure that the Council has appropriate procedures in place to determine its future financial requirements leading to the adoption of an approved budget and formal determination of the amount of the precept placed on the District Council and that effective arrangements are in place to monitor budgetary performance throughout the financial year. We will also confirm that the Council has identified and retains appropriate reserve funds to meet future spending plans.

Our interim visit occurred too early for the Council's deliberations on the budget and precept for 2015-16 to have been concluded and documented in the minutes available for examination. We have subsequently identified that the latter was formally adopted at £413,040, excluding the Support Grant, which has been taken directly to Reserves on receipt in April 2015.

We are pleased to note that members continue to receive regular budget monitoring reports with over/under-spends and the level of earmarked reserves the subject of regular review.

Finally, at this year-end visit, we note that Total Reserves as at 31st March 2015 stood at £330,000 comprising specific Earmarked items totalling £80,000 with a residual General Fund balance of £250,000, which equates to approximately 5 to 6 months' expenditure at current levels and no further comment is considered necessary.

Conclusions

There are no issues arising in this area to warrant formal recommendation.

Review of Income

In considering the Council's income streams, we aim to ensure that robust systems are in place to ensure the identification of all income due to the Council from its various sources;

that all such income is identified and invoiced in a timely manner and that effective procedures are in place to pursue recovery of any outstanding monies.

At our first visit we examined the controls in place over the identification and recovery of income due to the Council from the 3 allotment sites, examining receipts from the plot holders, the recording of rents due and subsequent banking of income received. We ensured that, for each allotment plot, hirers have completed and signed a "Hire Agreement Form" and that appropriate fees have been charged and recovered accordingly.

At the subsequent update visit, we reviewed the procedures and processes in respect of the Village Day event, examining the booking procedures and allocation of stall pitches and also the advertising receipts for the Events Programme. We have also checked the banking of the pitch fees and the advertising revenue together with expenditure for the event.

Finally in this area, we have updated our year-on-year analysis of income across the range of Council activities with no significant, unidentified variances to warrant further explanation or enquiry by officers.

Conclusions

There are no issues arising in this area to warrant formal recommendation.

Petty Cash Account

We are required, as part of the annual Internal Audit Certification process on the Annual Return, to indicate the soundness of controls in this area of the Council's financial activities and note that an imprest style petty cash scheme operates at the Council office with a maximum holding of £200. We have reviewed the Petty Cash file for both the Parish Council and the War Memorial Hall at the first interim visit (for September 2014) visit to ensure that the systems continue to operate effectively, also verifying the physical cash held against the control records maintained.

Conclusions

There are no issues arising in this area to warrant formal recommendation.

Salaries and Wages

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the requirements of HM Revenue and Customs (HMRC) legislation as regards the deduction and payment over of income tax and NI contributions, as regards employee contribution bandings. To meet this objective, we have:

- Reviewed the Council's payroll preparation procedures;
- Checked to ensure that the Council has reviewed and approved appropriate pay scales for staff;
- Checked and agreed the amounts paid to individuals by reference to the approved pay rates, examining payments made in August 2014;

- Ensured that PAYE, NIC and superannuation deductions have been made accurately by reference to the HMRC software and revised pension contribution bands;
- Ensured that the appropriate month's deductions and contributions have been paid over to HMRC and the County Pension Fund in a timely manner and in accordance with the revised contribution bandings, etc implemented from 1st April 2014;
- Checked that any overtime paid is properly supported by authorised timesheets; and
- We have at this interim update visit reviewed and checked the calculations in respect of the recent NJC pay increases for the staff which included the non-consolidated payments made in December 2014 and the revised pay scales commencing January 2015.

Conclusions

There are no issues arising in this area to warrant formal recommendation.

Asset Registers

The Governance and Accountability Manual requires all Councils to maintain a Register of Assets and we are pleased to note that the Clerk continues to prepare suitable documentation to meet this requirement, including a more detailed inventory listing for the smaller value items, for example tools and office equipment.

We are also pleased to note that, in accord with the revised Practitioners' Guidance in this area, these schedules have been appropriately updated with the current year's additions and disposals only, with no depreciation or "uplift" in value to reflect insurance policy inflationary increases.

As a result, we have verified the disclosure value of fixed assets at Box 9, Section 1 of the Annual Return to the total of the registers.

Conclusions

There are no issues arising in this area to warrant formal recommendation.

Investments and Loans

The Council "invests" surplus funds in a National Westminster Business Reserve account and in a Scottish Widows "60 day notice deposit account". We have reviewed and verified detail of all transactions in the relevant cashbooks to their third party statements for the year as a whole, also verifying the closing balance disclosures as at 31st March 2015 in the Statement of Accounts.

As discussed with the Clerk during the course of this final visit, it was noted that Scottish Widows had, relatively recently, amended the terms of the Council's deposit accounts and, as a result, was now paying its quarterly interest net of basic rate tax deductions as if the holding were personal and not corporate (as it clearly is): she agreed to take appropriate steps to ensure this tax is recovered in due course, albeit minimal amounts are involved in the current climate of such low interest rates.

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

Conclusions

Other than the minor matter noted above, no significant issues have been identified in this area to warrant formal recommendation.

Statement of Account and Annual Return

The 1996 Accounts and Audit Regulations (as amended periodically) require all Councils to prepare annually a detailed Statement of Accounts, together with supporting statements identifying other aspects of the Council's financial affairs.

We have examined the Council's procedures in relation to the preparation of the year-end detailed Accounts and Annual Return data, also examining and verifying the soundness of the arrangements for the identification of year-end debtors and creditors with no issues arising.

Conclusions

No issues have arisen in this review area and, on the basis of work undertaken during the year across each of the above detailed review areas, we have duly signed off the Internal Audit Certificate at Section 4 of the Annual Return, assigning positive assurances in each relevant category.

Date: TUESDAY 23rd JUNE 2015

Subject: Land and Property Acquisition from TRDC

Committee Member:

Officer Contributors: Clerk

Status (public or exempt): Public

Wards affected: All

Enclosures: Appendix 1: The procedure for the sale or lease of land and property to Parish Councils.

Contact for further information: Clerk

1. RECOMMENDATIONS

1.1 Members are asked to consider the details within the report

2. RELEVANT PREVIOUS DECISIONS

2.1 P&R 18.6.13 Recommendation 1

1. PURCHASE OF SOUTH LODGE

The Chairman felt that whilst the proposal was very favorable he thought there should be clarification on the possible covenants, and that the purchase must be freehold.

Questions were raised with regard to a long lease. The Clerk explained that at present the Council were given a seven year lease at a peppercorn rent, however if TRDC increased the length of the lease they would have to get best consideration for their assets. Independent assessment from a local estate agent had confirmed that market rent for an office of a similar size would be between £1,000 and £1,200 per calendar month.

It was generally felt that the Council should do what was in the best interests of the parishioners and work on this basis. What was being offered was sound and made business sense to allow the Council to have a security of tenure, a tangible asset and it was unlikely that the Council would ever get a better offer.

The Committee

RESOLVED TO RECOMMEND

That the Clerk formally write to TRDC to open negotiations to purchase South Lodge subject to

- A) The land being freehold
- B) That the land be included up to the tractor sheds
- C) That the Council has full understanding of any covenants or restrictions.

This was proposed by Cllr Mrs Sutherland, seconded by the Chairman and unanimously approved

2.2 Full Council 25.6.15 Minute 13/09 Committee Reports

18th June 2013 Policy and Resources – Purchase of South Lodge: Clarification was sought on the cost of the purchase which was stated to be in the region of £60k and the payment plan (£10k interest free paid over six years) with the request that the minutes be amended to include both the proposed purchase price, payment plan and the estimated market value (£200K - £350K). The benefits of the purchase and the current TRDC obligation to provide accommodation to the Parish Council and the associated risks of this as time moved forward were explained. The Parish Council had a number of obligations with respect to the current lease which would need to be undertaken regardless of whether or not the building was purchased. Members were advised that the next stage of plans to make the building fit for purpose had not yet been reached. Normal planning rules would obviously apply for any changes.

Recommendation 1 Purchase of South Lodge:

The Council
RESOLVED

That the Clerk formally writes to TRDC to open negotiations to purchase South Lodge subject to

- A) The land being freehold
- B) That the land be included up to the tractor sheds
- C) That the Council has full understanding of any covenants or restrictions.

Proposed by Cllr Mahon-Daly, seconded by Cllr Mrs Sutherland and unanimously approved.

It was suggested that Grant funding options be looked into by Cllr Liley.

2.3 P&R 28.1.14 Minute 13/45 FOUR YEAR VISION

Office Premises – Purchase of South Lodge – Cllr Mrs Worrall stated that the Council should thank Cllr Mrs Sutherland for swift action following the decision by TRDC not to sell South Lodge to the Parish Council. From information received it appeared that the previous negotiations regarding the sale of the building had not been acknowledged by the new personnel. The report put before TRDC Members had not explained the reasons behind the Parish Council's desire to purchase the building and therefore they had recommended that the building not be sold. Cllr Mrs Sutherland had given the correct information to Members and it was agreed by both political parties that they would ask for the item to be referred back to the original TRDC committee in order that their Members consider the proposal again with the correct information.

2.4 Full Council 11.2.14 Minute 13/60 Committee Reports P&R 28.1.14

13/45 FOUR YEAR VISION - Office Premises – Purchase of South Lodge The Clerk advised that information discussed at the TRDC Meeting had been incomplete and therefore it had been agreed that this item would be returned to the original TRDC Committee for further consideration.

2.5 Full Council 8.4.14 Minute 13/70 MATTERS ARISING

13/60 - 13/45 Purchase of South Lodge – The Clerk advised that this item had been deferred by TRDC until after the election.

3. CORPORATE PRIORITIES AND POLICY CONSIDERATIONS

3.1 Attached in appendix 1 is the procedure for the sale or lease of land and property to Parish Councils.

4. RISK MANAGEMENT ISSUES

4.1 None Specific

5. FINANCIAL, STAFFING, ICT AND PROPERTY IMPLICATIONS

5.1 The cost of carrying out initial valuations will be £1,250 plus VAT for each individual request.

6. LEGAL ISSUES

6.1

7. BACKGROUND INFORMATION

7.1 Chorleywood Parish Council have in the past had discussions with TRDC about possible land acquisition for two sites, South Lodge and Warings Field

South Lodge

7.2 As part of a project to look at increasing office space, the Parish Council were negotiating with TRDC the purchase of South Lodge in 2013. At this time it was suggested that the Parish Council could purchase South Lodge for a sum of £60,000 paid in instalments for over a period of six years, on the legal understanding that the Parish Council would have to pay TRDC a percentage of any profit on a sliding scale, should the Parish Council decide to sell the property within ten years of purchase. The Parish Council did not agree to take the offer at the time.

7.3 The previous Parish Council were concerned that as TRDC only give a seven year lease any refurbishment or improvements to the office did not constitute value for money if for whatever reason the lease was not renewed.

7.3 Since then there has been a change in management and this offer has been withdrawn.

Warings Field

7.4 As part of a fact finding mission in 2013, informal discussions took place with officers of TRDC regarding the possibility of purchasing Warings Field (land between Stag Lane and Furze View) with the view of developing the site for a new village hall, with associated parking.

7.5 TRDC Officers at the time stated that it was highly unlikely that planning permission would be given and therefore the project was shelved.

7.6 TRDC have received requests from other Parish Council's for the acquisition of land and property and have now set up a criteria with associated costs.

Procedure For The Sale or Lease of Land and Property to Parish Councils

The purpose of this process is to set a transparent and positive framework for the Council to respond to requests from Parish Councils for the sale of assets.

To ensure transparency in the decision-making process in relation to a request from a Parish Council, the following standards will be adopted:

- Any application is to be put in writing to the Head of Regulatory Services.
- The application is to clearly state the intended use of the proposed asset with a proposed management plan for ongoing maintenance.
- Planning will be asked to prepare a planning brief.
- TRDC will obtain a valuation from the District Valuer of which the cost shall be borne by the Parish Council.
- All fees including surveyor, legal costs and any other fees in connection with the proposed transaction will be borne by the Parish Council.
- Consideration will be given to development value in addition to existing use value.
- Consideration to be given to restrict the buildings sale or use for anything other than Parish Council business.
- A report will be prepared with recommendations and put before the Policy and Resources Committee for a decision.
- The outcome of the decision will be conveyed to the applicant within 14 days of the Committee decision and published on the Three Rivers website.