



Established 1894

Angmering Parish Council

The Corner House
The Square
Angmering
West Sussex BN16 4EA

Telephone/Answerphone 01903 772124
E-mail: admin@angmering-pc.gov.uk
Website: www.angmeringparishcouncil.gov.uk

TO MEMBERS OF THE COMMITTEE;

YOU ARE SUMMONED TO A MEETING OF THE GOVERNANCE & OVERSIGHT COMMITTEE WHICH WILL BE HELD AT THE PARISH OFFICE ON TUESDAY 8 NOVEMBER 2016 AT 7.30PM

1. **APOLOGIES FOR ABSENCE**
2. **DECLARATIONS OF PECUNIARY AND NON-PECUNIARY INTERESTS**
3. **APPROVAL OF MINUTES OF THE MEETING HELD ON 27 JULY 2016**
The accuracy of the minutes is to be agreed and adopted.
4. **PUBLIC CONSULTATION**
An opportunity for parishioners to seek information or question the Committee on any relevant matter.
5. **GOVERNANCE & OVERSIGHT COMMITTEE PROPOSED TERMS OF REFERENCE**
To agree that the attached terms of reference for the committee be submitted to full council for adoption.
6. **CLERK'S REPORT**
To hear a report from the Clerk on progress since the last meeting.
7. **ASSET RENEWAL PROGRAMME**
To consider a report by the Clerk and Councillor Thompson on the work being undertaken in relation to the assessment of asset condition and how this will reflect on the policy for reserves.
8. **2017/2018 BUDGET AND PRECEPT**
To consider the attached report and make recommendations to the Parish Council.
9. **PAYMENTS AUDIT**
To consider the attached report from Councillor Thompson following his audit of the financial systems.
10. **PENSIONS DISCRETIONS**
To consider the attached report on the adoption of pensions discretions in accordance with the Pension Scheme Regulations 2013.
11. **DATE OF NEXT MEETING**
The next scheduled meeting of the committee is Wednesday 1st February 2017.

RJM

Rob Martin – Clerk to the Council

Date: 28/10/16



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MINUTES OF THE MEETING OF THE GOVERNANCE & OVERSIGHT COMMITTEE HELD IN ANGMERING LIBRARY ON WEDNESDAY 27 JULY 2016 AT 19:30

Present: Councillors Susan Francis; Lee Hamilton-Street; John Oldfield; Peter Thompson.

In attendance: Rob Martin – Parish Clerk
Paul Barley – Deputy Clerk
Councillors Norma Harris and Mike Hill-Smith

Action

16/015 APOLOGIES FOR ABSENCE

None.

16/016 DECLARATIONS OF PECUNIARY AND NON-PECUNIARY INTERESTS

No declarations were made.

16/017 APPROVAL OF MINUTES OF THE MEETING HELD ON 26 MAY 2016

The minutes were amended by hand to reflect two minor corrections. This having been done, the minutes of the meeting of 26 May 2016 were **AGREED** as a correct record and signed by the Chairman.

The Chairman reviewed the Action List from the previous meeting, which was duly updated.

It was noted that the matter of establishing a Staffing Sub-Committee needed to be considered upon the Clerk's return from leave in late August.

16/018 PUBLIC CONSULTATION

There were no members of the public present.

16/019 GOVERNANCE COMMITTEE TERMS OF REFERENCE

The Chairman noted that the Committee needed to review its terms of reference and to suggest changes to the full Parish Council. The Terms of Reference were essentially its job description.

Councillor Francis noted that the Committee's objectives needed to be extended to cover matters relating to the Councillor Code of Conduct – these were not included at present.

Councillor Thompson noted that the reference in paragraph 19 to "policies" needed to be explained – it was not clear whether these policies were solely those in the Neighbourhood Plan, or whether the scope was broader than that.

The Chairman noted that paragraph 2 imputed a management role for the Committee, in ensuring compliance by employees and Councillors. This was not necessarily desirable, as the Parish Council employed a manager for these purposes in the form of the Clerk.

The Clerk noted that there was a need to ensure that the management took place – there would be a greater need for supervision of the Clerk if a newer and less-experienced Clerk came into post in the future, and it would in that case be appropriate for the Committee to exercise a management role. This was conceded.

The Chairman noted that paragraph 11 was too broad in scope and paragraph 20 was not necessarily a matter for inclusion in the Committee's detailed role.

The Chairman noted that this was a matter for detailed consideration by the Committee following the Clerk's return from leave later in August, and a recommendation be made that the Committee review this at its next meeting.

The Clerk reminded the Committee that the Terms of Reference had been drafted in late 2013 to meet the needs of the Parish Council at that time. It was inevitable that those needs would change over time.

**Clerk/
Committee**

16/020 CLERK'S REPORT

The Clerk regretted that the office had once again been severely affected by staff illness, which had come at a time when the office's workload was significantly higher than usual.

In order to make best use of the resources available, it was important to focus on what needed to happen most urgently. The Community Land Trust's activities, which were reaching a critical point, also needed to be considered.

The Clerk noted that, once he had returned from leave, it was his intention to produce a scoping report for consideration by the Committee, which would set out how he envisaged the office operating in future.

The Clerk noted that the website was on course to be live by the revised date of the end of September. Individual Councillors needed to review the site as it currently stood and give feedback in advance of the go-live date. A number of teething problems had been identified which were in process of being addressed by the developer.

It was noted that it would be desirable for Councillors to have access to the site in order to give feedback, and that a lead Councillor be appointed to collate that feedback. This was put to a vote, as follows:

On a proposal by Councillor Francis, seconded by Councillor Thompson: That the new website be made live to Councillors by 5 August 2016, with feedback to be provided within the following 4 weeks to a lead Councillor – unanimously **AGREED.**

**All
Councillors/
Office**

Councillor Harris noted that she was happy to take the role of lead Councillor for the purposes of this exercise.

NH

16/021 COUNCIL AND COMMITTEE CYCLE

The Clerk noted that he and the Chairman had spent some time together to identify and set out the committee cycle and the policies that derived from the

Neighbourhood Plan and the Community Action Plan. The results of this exercise were in the report currently before the Committee.

The report was discussed at some length. The general consensus was that further detail needed to be added to reflect the impact of outside bodies on the Council's annual work cycle.

On a proposal by Councillor Oldfield, seconded by Councillor Thompson: That the cycle be amended to reflect the impact of outside bodies – unanimously **AGREED**.

16/022 BUSINESS RISK ASSESSMENT POLICY

The Chairman emphasised that the Committee was not being requested to vote on the draft Policy at the present meeting, but to consider it and reflect upon the content.

Councillor Thompson considered that the document could be shortened significantly from the extremely thorough step-by-step approach laid out in it.

Following lengthy discussion, Councillor Francis noted that the risk management policy outlined in the document ought to be adopted as a first stage, with more detailed matters to be considered in due course.

The Clerk noted that there was an early need for staff to be sent on relevant risk management training courses.

Following discussion, the following votes were taken:

On a proposal by Councillor Francis, seconded by Councillor Oldfield: That the risk management policy be adopted as it stood, and be referred to the Parish Council for ratification at the next Parish Council meeting for which it could be included on the agenda – unanimously **AGREED**.

Office

On a proposal by Councillor Francis, seconded by Councillor Thompson: That the Clerk be directed to procure appropriate risk assessment training for all Parish Council staff who require it – unanimously **AGREED**.

Clerk

On a proposal by the Chairman, seconded by Councillor Francis: That a working party of a maximum of 4 members of the Committee meet after the summer break as a priority, to consider adaptations to the risk management methodology – unanimously **AGREED**.

Committee

16/023 ASSET RENEWAL PROGRAMME

Councillor Thompson noted that he had undertaken a review of the various tangible assets owned by the Parish, in connection with the grounds staff. This had allowed for the Asset Register to be updated. Work was ongoing but was expected to be completed by 12 August 2016.

With regard to play areas, it was considered that 50% of the ascertained reinstatement cost should be put in reserves straight away, and a further amount allowed for renewals every year.

With regard to other assets owned by the Parish, such as the freehold reversion of the Community Centre, the Parish Office building and equipment, other items of street furniture and equipment, these would be reviewed within 3 months.

16/024 GOVERNANCE FRAMEWORK

The Clerk explained that the Councillor Code of Conduct had been provided in large part by ADC. There was another document prepared by central Government which went into greater detail on what counted as permissible and non-permissible conduct on the part of Councillors.

On a proposal by Councillor Thompson, seconded by Councillor Francis: That the Councillor Code of Conduct be amended to reflect the fact that the central Government document expanded upon the existing Code of Conduct, rather than replacing it – unanimously **AGREED**.

Office

16/025 DATE OF NEXT MEETING

The Committee's next meeting will take place on Wednesday 2 November 2016 at 7.30pm in the Parish Office.

Meeting ended at 21:08.

.....
Chairman

Date.....



GOVERNANCE & OVERSIGHT COMMITTEE (GOC)

TERMS OF REFERENCE

Objectives

1. To monitor the work of the Parish Council Officers to ensure the annual Governance Statement is fully compliant.
2. To monitor the parish council **Staffing** matters, including disciplinary and grievance procedures, and make recommendations to full council.
3. To monitor **Professional Standards** in all aspects of parish council activities, including both staff and councillors.
4. To monitor that the Council has up to date **Policies and Procedures** in place to meet the demands of the future and advise officers if deficiencies are found.

Membership

5. The membership of the committee is to be set at the Annual Parish Council Meeting in May of each year, or at a Full Council during the course of the year, if necessary.
6. Membership of the GOC should be no more than 5 in number.
7. The Chairman of the Parish Council may sit on the Governance & Oversight Committee, but may not be its Chairman.

Meetings

8. Meetings should be quarterly, and at other times if deemed necessary by Full Council. Sub committees can be set up under GOC.

Detailed Role

Governance

9. To implement financial internal control systems that monitor to prevent and detect fraud and corruption and review their effectiveness.
10. To monitor that there are effective arrangements of financial management and that the accounting statements are produced in accordance with the latest set of Accounts & Audit Regulations.

AGENDA ITEM 5

- 11.To monitor and make recommendations so that the parish council has the relevant power to fulfil its responsibilities and that it has complied with proper practices.
- 12.To monitor and make recommendations so that all persons interested can have access to whatever financial information is required within the law.
- 13.To monitor and make recommendations so that appropriate risk assessments are carried out and Parish Council staff are suitably trained in Health and Safety.
- 14.To employ an appropriately qualified and experienced person to carry out internal audit, and to monitor that action suggested by either internal or external auditors is acted upon.
- 15.To monitor that where appropriate, all financial matters that are disclosed.
- 16.To monitor that the budget is prepared and presented to Council in a timely and understandable manner, representing the financial position of agreed policies and plans.
- 17.Overall monitoring of financial matters and use of reserves against the approved budget for the Council.
- 18.To monitor the Initial consideration of the Final Accounts and Annual Return, prior to the Clerk advising the Full Council on their contents.

Staffing & Personnel

- 19.To monitor staffing matters, in conjunction with the Clerk, and to make recommendations to the full council where necessary.
- 20.To consider unresolved employee Disciplinary & Grievance matters as the final stage as laid down in both policies.
- 21.To monitor the committee and sub-committee support workload on the Parish Clerk and his team, and make recommendations to the Full Council if any concerns arise.
- 22.To monitor and assist with the co-option process of new Councillors.

Professional Standards

- 23.To make recommendations to the Full Council to encourage and facilitate the development of all councillors' individual knowledge, experience and capability across the full spectrum of Parish Council responsibilities.
- 24.To consider matters of compliance with the Code of Conduct.
- 25.Subject to the restrictions made necessary under data protection and confidentiality controls, the GOC is able to ask for any required information.

AGENDA ITEM 5

Policies & Procedures

- 26.The GOC should monitor the Parish Council's Standing Orders & Financial Regulations.
- 27.The GOC should monitor the Parish Council's committee structure and make recommendations to the Full Council for appropriate changes.
- 28.The GOC should monitor the reviewing of the other policies of the Parish Council, making recommendations for their adoption, and monitoring their compliance.

Scheme of Delegation

- 29.The Full Council delegates the above roles to the GOC on the basis that the resultant work is being undertaken for the Parish Council as a whole.
- 30.The GOC is to advise the Full Council on the necessary steps required to ensure the continuing probity and legality of its actions.

Definition

To **monitor**: to periodically sample various pieces of work to help build a picture of the efficiency, productivity and compliance of the Council.

Governance & Oversight Committee – Action List

Meeting Date	Minute No(s)	Title	Action Required	Action Taken	Further Action	Comments
26/05/2016	16/007	Clerk's Performance Assessment	Clerk to meet Councillors Francis and Oldfield, to set objectives	Meeting held 8 June 2016; objectives agreed	Progress to be assessed Sep 2016	
26/05/2016	16/008	Reserves Policy and Asset Renewal Programme	Clerk to meet Councillor Thompson and agree strategy	Meeting held; Councillor Thompson has conducted review of tangible assets as part of update to asset register	Reserves policy to be elaborated and agreed upon	A report to be considered at November 2016 meeting on the policy for reserves.
26/05/2016	16/009	Audit Plan, 2016/17	Clerk to meet with RS Hall & Co			
26/05/2016	16/009	Review Standing Orders	To be undertaken by committee every six months			
26/05/2016	16/009	Spot Checks on BACS Payments and Bank Recs	Councillor Thompson to carry these out	Report taken to November 2016 committee		
26/05/2016	16/009	Bank Account Signatories	Add Councillors Hamilton-Street and Francis. Approach Councillor Phelon to establish willingness.	Mandate form in hand. Councillor Phelon happy to act. KYC info obtained.	Complete mandate alteration form, pass to Lloyds Bank	
26/05/2016	16/011	Risk Assessment Policy	Clerk and Committee to prepare higher-level document to sit above policy document prepared and considered at 26 May meeting	Version produced by Cllr Lee Hamilton-Street adopted at the July 2016 meeting Also agreed training was necessary Risk Management methodology working party to be set up	Take to full parish council	
26/05/2016	16/012	Governance Framework	To recommend adoption of Employee Handbook by full PC; to review Members' Code of Conduct and Protocol	Employee Handbook adopted at 13 June PC meeting. Members' Code of Conduct and Protocol to be considered at 27 July meeting	Small adjustments needed to Code of Conduct to reflect better explanations	
26/05/2016	16/012	Staffing Matters	To set up a Sub-Committee to deal with staffing matters			
26/05/2016	16/013	New PC Website	Clerk and staff to work towards a go-live date in early July 2016	Claire Edwards has been working on this; lengthy list of snags identified, which are being addressed by design consultants	The system now working reasonably well. The expectation is that it will be live before the meeting, albeit with some adjustments still being made To take the agreed version to parish council.	This will not be perfect on day 1, but the changes will be brought in urgently. A screen will inform the public that this is the case.
27/07/2016	16/019	Committee Terms of Reference	To agree a new set of terms of reference, ready for recommendation to full council	Committee members have revised the draft which will go the next meeting for ratification		



REPORT TO GOVERNANCE COMMITTEE

Date: 8 November 2016
Prepared by: Cllr. Peter Thompson
Subject: Asset Register & Use of Reserves
Ref:

Asset Review – Use of Reserves and Budgetary Implications

1. The attached email and analysis, which was prepared by Councillor Thompson in conjunction with the office staff, is the starting point for this review of how earmarked reserves and the budget and its management will be organised for the future.
2. The numbers have been adjusted slightly from the original version circulated to councillors to take account of the Palmer Road Pavilion contribution being £8,000 rather than £2,000.
3. As part of the task, conclusions can be drawn from the spreadsheet on:
 - The day-to-day renewal and maintenance requirements for the remainder of the 2016/2017 financial year.
 - The tasks that will need to be undertaken within the next year – in practice this will also partly be done in 2016/2017 as well.
 - The initial reserve balance that should be held for this type of activity.
 - The annual 'contribution' to be made to ensure that future work can be undertaken when necessary.
4. It should be borne in mind that this analysis is just looking at the maintenance and replacement programme for all existing equipment and does not generally consider the need to provide for future additional provision – the exceptions being the provision for capital expenditure on the Community Centre and the Palmer Road Pavilion replacement.
5. In order to be able to draw logical conclusions on the effect of adopting policies like those being suggested, it is necessary to understand the financing of this work now and consider the effect on the budget and precept of adopting the principles underlying the work.
6. In addition, the CLEW Committee will need to manage the budget and the way that this will be done should be clearly laid out. For this reason, the Governance Committee should look mainly at the principles and processes and look to monitor the performance of CLEW against the agreed plan.

Asset Maintenance & Renewals Reserve

7. The current provisions for basic maintenance have mainly been provided for within the individual budgets, for example from the play area maintenance heading. The amounts put into these budgets have generally been there for the very basic tasks that are done day-to-day and amount to no more than a hundred or two.
8. When more substantial work has been necessary, the committee involved, formerly the maintenance committee, has referred to the full Council in order to get approval to spend. It would seem to be sensible to build into the process a full delegation of budget/reserve to CLEW to enable it to carry out the work necessary without reference back.

AGENDA ITEM 7

9. In addition, behind the purpose of the analysis, was a concern that at £92,500 the **General Reserve** was not approaching the guideline level of 50% of the annual precept, which would have amounted to £136,145 for 2016/2017.
10. The initial thought was that the overall level of maintenance reserve was probably too high, and that this could be reduced and the general reserve raised to nearer the required level.
11. The overall reserves picture as at 1st April 2016 was as follows:-

	£	£	
General Reserve	92,492		
TOTAL GENERAL		92,492	
Community Centre Improvement	47,992		This is to be reduced further by the cost of the car park extension £37,058. The long-standing policy is to add £10,000 pa to cover major maintenance or improvement works.
Palmer Road Project	66,518		A long-standing policy has been to earmark £8,000 pa to show that the parish backs this project
TOTAL CAPITAL		114,510	
Office Improvements	5,000		2015/16 Budget not spent so transferred to cover major improvements if we have to stay in current office
Grounds Maintenance Equipment	3,230		To cover the replacement of the tractors/equipment, including the van
Asset Renewal	206,542		A general fund from which anything wanted has been funded. There has been no replacement plan produced
Festive Lights	1,000		The lights were replaced two years ago and this is an annual replacement fund of £1,000
Flood Prevention	4,583		This is the remainder of grants provided which have not yet been spent.
TOTAL REVENUE		220,355	
OVERALL TOTAL		427,357	

12. The exercise that has been undertaken is a financial one which has taken the Asset Register listings and determined a principle for transferring funds into or out of the appropriate reserves each year. The idea is to match this with a physical programme of asset replacement, for which the funds will be available, when needed.
13. Overall, the analysis suggests the following:-
 - The opening balance on the reserve, to provide for the maintenance and Refurbishment of existing assets, of £168,700
 - A transfer of £58,300 per annum (of which £21,100 is for the play areas) into the reserve
 - Expenditure of £4,800 is to be spent in the first year on general and specific items
14. A summary of the proposed allocations towards the maintenance and refurbishment of existing equipment is:

	2016/2017	2017/2018
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AGENDA ITEM 7

	£	£
Play Area Maintenance Refurbishment	4,800	20,108
Mowers & Machinery		2,250
Parish Office		5,000
Community Centre		10,000
Palmer Road Pavilion		8,000
Van		1,000
Other Assets		8,490
Contingency		3,474
	4,800	58,322

In addition to the consideration of the reserve movements, it is necessary to take account of the budgets already in for 2016/2017, that would be double counted if looking at this analysis in isolation.

15. The budgets concerned are:

• Play Area Maintenance	£1,800
• BMX Track Maintenance	£1,000
• Community Centre Maintenance	£3,000
• Outdoor Gym	<u>£300</u>
TOTAL	<u>£6,100</u>

Effect on the 2016/2017 Budget & Reserve Balance

16. The Community Centre & Palmer Road Pavilion reserve amounts will continue the contributions being made to the relevant potential capital projects.

17. Assuming that there is to be two contributions for maintenance and capital, the following likely position at the end of this current year is as follows taking the budget figures shown in the attached analysis:

	April 2016 Balance	2016/2017 Expenditure	2016/2017 Budgeted Contributions	2016/2017 Adjustments	31 st March 2017 Expected Balance
General Reserve	92,492	(7,110)	0	54,248	139,630
Capital	114,510	(37,058)	18,000	0	95,452
Repairs & Renewals	220,355	(6,400)	8,980	(54,248)	168,687
	427,357	(50,568)	26,980	0	403,769

18. The reduction in the balance of the repairs & renewals reserve, with a consequent transfer to the General reserve makes the latter more than 50% of the precept, which was one of the aims of this exercise.

Practical Application of Principles & Delegation to CLEW

19. As far as the ongoing annual 'contribution' to maintenance is concerned, this has two sides to it because against this contribution must be held the cost in each year of keeping up with the maintenance/refurbishment programme, which will not be the same as the contribution.

AGENDA ITEM 7

20. My suggestion is that the budget delegated to CLEW would relate to the work programmed for that year, at the expected cost level. The difference between the cost and the annual contribution would be the 'financing mechanism' for the work.
- An example would be that work to the tune of (say) £40,000 could be programmed and budgeted for and the remaining £11,722 would be budgeted as a contribution to the reserve and conversely if the work was budgeted at £70,000, the excess of £18,278 would be financed as a withdrawal from the reserve – this would always ensure that the expected charge of £51,722 would be held against the precept.
21. The problem that then exists is that the whole annual charge has to be afforded from the precept. The consideration of this needs to take into account a number of matters, however. This is because there are a number of budget amounts already in the current year, being financed from the precept that we need to extract if we are going to look at the overall effect of the suggestion. This is as follows:-

	£
Annual Contribution	58,322
Less budgeted contributions to Reserve	(8,980)
Less Maintenance budgets already there	(6,100) (see above)
Less Office Improvements budget	<u>(5,000)</u>
	<u>38,242</u>

22. The current budgeted contribution to this reserve is just £1,900, but the aspiration has always been to contribute £30,000 per annum, albeit with no basis for it and no plan of what was going to be done with it.
23. As a result of this exercise assuming that the contributions and programme will start right away, consideration might need to be given to increasing the precept or reducing other expenditure by £38,000 to put the matter right in one step, or it could make smaller steps to achieve the result over an agreed number of years.

Conclusions

24. The Committee is requested to agree the principles outlined above for the operation of the reserves, and recommend them to the full council. The financial effect would then be worked into the budget for 2017/2018 and be considered when the financing decisions, particularly the setting of the precept, are decided upon.
25. To consider recommending the principles to be considered when considering the level of precept to charge, and how any shortfall would be accommodated.
26. The committee is requested to recommend the delegation of the repairs & renewals reserve to CLEW with effect from 1 April 2017.

Angmering Parish Council asset review and replacement plan July 2016

Angmering Parish Council asset review and replacement plan July 2016														
Play area	Description of item	Repair / Replacement	Day to day repair this year	Repair / Replace in 1yr	Repair / Replace in 3yrs	Repair / Replace in 5yrs	Repair / Replace in 7yrs	Repair / Replace in 10yrs	Repair / Replace in 15yrs	Renewal reserve as of July 2016 30%	Renewal reserve as of July 2016 50%	Annual actual to reserve	Comments	
Blenheim	Perimeter fencing	Adjust surface levels to ensure 1 no. gate closes correctly	£ 150.00						£ 2,500.00	£ 750.00		£ 120.00		
		Secure loose fixings to fencing	£ 60.00											
	Surfacing Sign Bench (metal) Litter bin Hopscotch	Reset loose posts			£ 200.00									
		N/A as Grass							£ 300.00		£ 150.00		£ 15.00	
		No work required							£ 600.00		£ 300.00		£ 40.00	
		No work required							£ 263.00		£ 130.00		£ 20.00	
		Repair concrete surface and repaint			£ 560.00				£ 800.00		£ 400.00		£ 50.00	
		Treat any rusting component and repaint	£ 30.00						£ 500.00		£ 250.00		£ 25.00	
	Spring frog	Secure handgrips and footrests to prevent rotation		£ 20.00										
		Treat any rusting component and repaint	£ 30.00						£ 600.00		£ 300.00		£ 30.00	
Spring bike	Treat any rusting component and repaint	£ 30.00						£ 500.00		£ 250.00		£ 25.00		
	Secure handgrips and footrests to prevent rotation		£ 20.00											
Braeburn	General works to area	Tighten front section	£ 50.00											
		Wash all play units	£ 120.00											
	Perimeter fencing Surfacing	Temporary security fencing during works			£ 295.00									
		Paint gate diff colour	£ 100.00							£ 2,200.00	£ 660.00		£ 100.00	
		Rhyno scrub clean	£ 250.00							£ 5,525.00	£ 1,700.00		£ 255.00	85sq.m
		Repair junction with edge surround												
		No work required	£ 150.00						£ 300.00		£ 150.00		£ 15.00	
		Rub down and apply timber treatment			£ 60.00						£ 150.00		£ 25.00	
		No work required							£ 200.00		£ 100.00		£ 15.00	
		Rub down and apply timber treatment			£ 60.00				£ 900.00		£ 450.00		£ 65.00	Timber rotting. Chains not to current regs. Check warranty
Swing	Replace complete and make good			£ 2,900.00							£ 150.00			
Spring horse	Replace missing / damaged bolt cap covers	£ 30.00					£ 600.00		£ 300.00		£ 45.00			
Musical panel	Rub down and apply timber treatment			£ 30.00			£ 1,100.00		£ 550.00		£ 80.00			
General works to area	Temporary security fencing during works													

Play area	Description of item	Repair / Replacement	Day to day repair this year	Repair / Replace in 1yr	Repair / Replace in 3yrs	Repair / Replace in 5yrs	Repair / Replace in 7yrs	Repair / Replace in 10yrs	Repair / Replace in 15yrs	Renewal reserve as of July 2016 30%	Renewal reserve as of July 2016 50%	Annual actual to reserve	Comments
Discovery	Perimeter fencing	Repair junction with edge surround	£ 300.00						£ 4,200.00	£ 1,260.00	£ 200.00		94sq.m
	Surfacing	Rhyno scrub clean		£ 1,300.00					£ 6,600.00	£ 2,200.00	£ 300.00		
	Sign	No work required						£ 300.00			£ 150.00	£ 15.00	
	Picnic table (timber)	Rub down and apply timber treatment		£ 180.00									
	Litter bin	No work required						£ 400.00			£ 200.00	£ 40.00	
	Multi Play	Rub down and apply timber treatment		£ 1,275.00				£ 12,000.00			£ 6,000.00	£ 600.00	
		Replace missing / damaged bolt cap covers	£ 30.00										
		Secure loose fixings	£ 40.00										
		Replace broken panel		£ 378.00									
		Tighten ladder	£ 20.00										
	Swings	Rub down and apply timber treatment	£ 40.00	£ 560.00		£ 3,000.00							Check replacement cost
		Secure loose fixings		£ 400.00									
		Replace chains	£ 30.00										
		Treat any rust and paint											
		Replace missing / damaged bolt cap covers	£ 30.00										
	Musical panel	Rub down and paint timber posts		£ 80.00		£ 1,100.00					£ 550.00	£ 110.00	
		Replace missing / damaged bolt cap covers	£ 30.00										
	Mirror panel	Rub down and paint timber posts		£ 80.00		£ 800.00					£ 400.00	£ 80.00	
	Spring bike	Treat any rust and paint	£ 30.00					£ 800.00			£ 400.00	£ 40.00	
	Spring horse	No work required						£ 600.00			£ 300.00	£ 30.00	
	Spring See-saw	Replace missing / damaged bolt cap covers						£ 800.00			£ 400.00	£ 40.00	
Pippin	General works to area	Wash all play units	£ 520.00										
		Temporary security fencing during works	£ 395.00										
		Reduce height of hedging by half	£ 600.00										
	Perimeter fencing	Adjust surface levels to ensure 1 no. gate closes correctly	£ 150.00						£ 3,500.00	£ 1,050.00	£ 165.00		
	Surfacing	Replace hinge to gate		£ 90.00									
		Repair edges		£ 1,138.50									
		Rhyno scrub clean		£ 240.12									
	Sign	No work required											
	Benches (timber)	Secure loose fixings	£ 30.00			£ 400.00		£ 300.00			£ 150.00	£ 15.00	
		Rub down and apply timber treatment		£ 320.00							£ 200.00	£ 40.00	
		No work required											
	Spring horse	No work required						£ 600.00			£ 300.00	£ 30.00	
	Spring bike	No work required						£ 500.00			£ 250.00	£ 25.00	
	See saw	Secure loose fixings	£ 30.00					£ 750.00			£ 375.00	£ 40.00	

Play area	Description of item	Repair / Replacement	Day to day repair this year	Repair / Replace in 1yr	Repair / Replace in 3yrs	Repair / Replace in 5yrs	Repair / Replace in 7yrs	Repair / Replace in 10yrs	Repair / Replace in 15yrs	Renewal reserve as of July 2016 30%	Renewal reserve as of July 2016 50%	Annual accrual to reserve	Comments
	Swings	Rub down and apply timber treatment	£	280.00			£ 1,400.00				£ 700.00	£ 100.00	Check replacement cost
		Replace missing / damaged bolt cap covers	£	30.00									
		Replace chains		£	200.00								
	Multi play (junior)	Rub down and paint		£	540.00			£ 3,000.00			£ 1,500.00	£ 150.00	
		Secure loose fixings	£	30.00									
		Wash all play units		£	280.00								
	General works	Temporary security fencing during works		£	295.00								
		Provide bin		£	200.00								
Russet	Perimeter fencing	Secure loose posts	£	300.00					£ 7,500.00	£ 2,250.00	£	£ 350.00	772sq.m Sub-standard. Decision on early remedial work required. Check number
		Paint gates different colour		£	500.00								
		Repair surface under 1no. Gate	£	100.00									
		Replace rubber buffer to 1no. Gate	£	30.00									
		Replace hinge to gate		£	90.00								
	Surfacing	Overskim with additional 20mm wearing course			£ 25,000.00						£ 13,000.00	£ 4,300.00	
	Sign	No work required											
	Benches (timber)	Rub down and apply timber treatment		£	280.00			£ 300.00			£ 150.00	£ 30.00	
		Secure loose fixings	£	30.00									
		Replace missing / damaged bolt cap covers	£	30.00									
	Multiplay (senior)	Rub down and apply timber treatment		£	1,000.00			£ 15,000.00			£ 7,500.00	£ 1,500.00	Replacement / Repairs to ropes in the meantime???
		Replace nets		£	2,000.00								
		Repair weld		£	50.00								
		Secure loose fixings	£	40.00									
		Replace missing / damaged bolt cap covers	£	40.00									
		Secure rope end fixings	£	30.00									
		Treat any rust and paint	£	30.00									
	Multiplay (junior)	Rub down and apply timber treatment		£	900.00			£ 12,000.00			£ 6,000.00	£ 1,200.00	
		Replace nets		£	1,600.00								
		Secure loose fixings	£	40.00									
		Replace missing / damaged bolt cap covers	£	40.00									Replacement / Repairs to ropes in the meantime???
		Secure rope end fixings	£	30.00									
		Treat any rust and paint	£	30.00									
	Activity trail	Rub down and apply timber treatment		£	900.00			£ 4,000.00			£ 2,000.00	£ 400.00	
		Remove and replace 4no. Timber stepping stones		£	600.00								
		Adjust cross chains		£	80.00								
		Secure loose fixings to wobble board											
		Replace chains	£	30.00									
													It is recommended that they be replaced within a year???

Play area	Description of item	Repair / Replacement	Day to day repair this year	Repair / Replace in 1yr	Repair / Replace in 3yrs	Repair / Replace in 5yrs	Repair / Replace in 7yrs	Repair / Replace in 10yrs	Repair / Replace in 15yrs	Renewal reserve as of July 2016 30%	Renewal reserve as of July 2016 50%	Annual actual to reserve	Comments	
Discovery Outdoor Gym	Swings	Replace missing / damaged bolt cap covers	£ 30.00			£ 3,000.00					£ 1,500.00	£ 300.00	Check replacement cost. Chains do not comply.	
		Rub down and apply timber treatment		£ 560.00										
		Replace chains		£ 200.00										
	Spring bike 1	Replace missing / damaged bolt cap covers	£ 30.00			£ 500.00						£ 250.00	£ 50.00	
		Treat any rust and paint	£ 30.00											
		Replace missing / damaged bolt cap covers	£ 30.00			£ 500.00					£ 250.00	£ 50.00		
	Spring bike 2	Treat any rust and paint	£ 30.00											
		Treat any rust and paint	£ 30.00			£ 600.00					£ 300.00	£ 60.00		
		Treat any rust and paint	£ 30.00			£ 700.00					£ 350.00	£ 70.00		
	Spring horse												Removed. Replace???	
	See saw													
	Spinning bowl													
Spinning stick												Removed. Replace???		
General works	Temporary security fencing during works			£ 500.00										
Pull down challenger	Treat any rust and paint		£ 30.00						£ 2,500.00	£ 850.00	£ 110.00			
Discovery skatebowl area	Air walker	Replace missing / damaged bolt cap covers	£ 40.00											
		Treat any rust and paint	£ 30.00							£ 1,900.00	£ 650.00	£ 85.00		
		Treat any rust and paint	£ 30.00							£ 1,400.00	£ 500.00	£ 60.00		
	Leg press	Replace missing caps	£ 20.00											
		Treat any rust and paint	£ 30.00							£ 1,400.00	£ 500.00	£ 60.00		
		Replace missing handgrips	£ 40.00											
	Air skier	Treat any rust and paint	£ 30.00											
		Replace missing handgrips	£ 30.00							£ 1,900.00	£ 650.00	£ 85.00		
		Replace missing handgrips	£ 60.00											
	Rower	Replace missing / damaged bolt cap covers	£ 40.00											
		Replace bushes	£ 100.00											
		Treat any rust and paint	£ 30.00											
Hip twist														
Cross trainer								£ 1,600.00	£ 550.00	£ 70.00				
Push up & dip stn								£ 1,700.00	£ 600.00	£ 75.00				
								£ 1,200.00	£ 400.00	£ 55.00				
Discovery skatebowl area	Concrete bowl	Repairs to cracks		£ 1,000.00									Repairs required to cracks. Insurance value £87500???	
		Repair welds	£ 100.00									£ 2,000.00		
		Replace seats	£ 400.00			£ 8,300.00		£ 9,000.00		£ 3,000.00	£ 600.00			
	Metal skate ramp Shelter	Replace missing / damaged bolt cap covers												
		Replace missing / damaged bolt cap covers	£ 40.00											
		Treat and repaint	£ 400.00											
	Basketball goal	Warning sign required	£ 300.00					£ 5,000.00						
		Replace missing / damaged bolt cap covers										£ 2,500.00		£ 250.00
		Replace missing / damaged bolt cap covers	£ 40.00											
	Sign	Sign												
		Steel bench 1										£ 150.00		£ 15.00
		Steel bench 2										£ 180.00		£ 20.00
Lighting	Lighting										£ 180.00	£ 20.00	Replacement cost £11000???	
	General	Repair areas around seats	£ 100.00											

[illegible]

Play area	Description of item	Repair / Replacement	Day to day repair this year	Repair / Replace in 1yr	Repair / Replace in 3yrs	Repair / Replace in 5yrs	Repair / Replace in 7yrs	Repair / Replace in 10yrs	Repair / Replace in 15yrs	Renewal reserve as of July 2016 30%	Renewal reserve as of July 2016 50%	Annual actual to reserve	Comments
		Add play areas	£ 4,818.00	£ 27,903.28	£ 36,850.00	£ 60,720.00	£ 15,950.00	£ 45,554.30	£ 69,437.50		£ 109,781.78	£ 20,108.00	
		Grand total	£ 4,818.00	£ 27,903.28	£ 74,800.00	£ 94,820.00	£ 43,340.00	£ 48,854.30	£ 93,197.50		£ 168,686.78	£ 58,322.00	
		Repair / Replacement	Day to day repair this year	Repair / Replace in 1yr	Repair / Replace in 3yrs	Repair / Replace in 5yrs	Repair / Replace in 7yrs	Repair / Replace in 10yrs	Repair / Replace in 15yrs		Renewal reserve as of July 2016	Annual actual to reserve	



REPORT TO GOVERNANCE COMMITTEE

Date: 8 November 2016
Prepared by: Rob Martin
Subject: Budget 2017/2018
Ref:
Policy Number

Budget Preparation 2017/2018

1. The draft Budget as summarised below has been based on the continuation of policies unchanged, except for the introduction of the asset repairs and renewals policy considered elsewhere.
2. The analysis below shows the comparison of the 2017/2018 draft budget with the 2016/2017, split by activity as explained in the report to the parish council on 10 October 2016.

	2016/2017 Budget	2017/2018 Draft Budget	Variation
	£	£	£
Income			
Precept	(272,290)	(272,290)	-
Grants	(5,800)	-	5,800
Interest & Investment Income	(12,200)	(10,100)	2,100
Other Income	(1,300)	(1,300)	-
TOTAL INCOME	(291,590)	(283,690)	7,900
Office Expenditure			
Employee Direct Costs	122,500	128,150	5,650
Training	700	750	50
Office Running Costs	3,100	3,250	150
Office Improvements	5,000	-	(5,000)
Office equipment, Stationery and day-to-day costs	4,620	4,600	(20)
Photocopying	3,300	3,300	-
Newsletter	5,000	5,200	200
Publications & Subscriptions	2,500	2,700	200
IT	5,000	4,800	(200)
Audit & Legal	1,450	1,650	200
Recycling Collection	300	300	-
Insurance Premium	10,000	10,000	-
Room Hire, Bank Charges & Adverts	345	745	400

AGENDA ITEM 8

Maintenance Team

Employee Direct Costs	41,850	45,050	3,200
Training	550	500	(50)
Tools & equipment	2,000	1,700	(300)
Van Running Costs	3,220	3,150	(70)
Operational Equipment	1,400	1,500	100
Rubbish Collection	1,700	2,100	400

Councillors

Allowances	5,200	3,500	(1,700)
Training	2,500	1,500	(1,000)
Hospitality	-	700	700

Maintenance

Dog Bin Collection	1,400	500	(900)
Winter Maintenance	50	-	(50)
Palmer Road	1,400	1,400	-
Flower Beds	7,800	7,800	-
Christmas Tree & Lights	450	450	-
War Memorial	500	500	-
St Nicholas Gardens	1,300	1,300	-
Fletcher's Field	500	500	-
Water Lane	600	600	-
Twittens	500	500	-
Street Lighting	5,600	6,000	400
Verges	300	300	-
Mayflower Park	500	500	-
Play Areas	2,400	600	(1,800)
Skatebowl	150	150	-
BMX Track	1,100	100	(1,000)
Outdoor Gym	400	100	(300)
Community Centre	3,000	3,000	-

Events

Christmas Meal	2,000	1,000	(1,000)
Annual Fair	2,850	3,800	950
BMX/Skatebowl Jam	3,000	1,000	(2,000)

Support Other Organisations

Village Hall Broad band	750	500	(250)
Community Grants	3,000	3,000	-
Community Land Trust	2,000	2,000	-
Allotment Association	825	825	-

Reserve Contributions

Contributions/(Reduction)	26,980	58,322	31,342
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TOTAL EXPENDITURE	291,590	319,892	28,302
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NET EXPENDITURE	-	36,202	36,202
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AGENDA ITEM 8

3. All known changes have been taken into account, summarised as follows:-
 - The loss of **grants** figure (£5,800) brings to an end the support offered to offset the loss of precept raising ability caused by the government changes brought in to move the burden of housing benefit to local taxpayers rather than central ones. ADC have reduced the amount of grant over the last 4 years and have removed it altogether from 2017/2018.
 - The budget for **investment income** has been reduced because of the effect of the Brexit vote on interest and investment income and the fact that suing reserves reduces the amount that can be invested.
4. There are unavoidable increases in **employees** costs, both office and groundstaff and these are caused by national pay increases and increments (if awarded). In addition, there is an increase in the rate of National Insurance caused by the fact that, where formerly the people in the LGPS were contracted-out of part of the state pension scheme, this has now ceased. In addition, the employers' contribution rate for the LGPS will increase by around 1%.
5. The **events** reductions are reflecting the council decision to reduce the commitment to these.
6. The reduction in councillors' allowances is due to the fact that the budget reflected the position a year ago, and one recipient of these has now left the council together with a reduction in the budget for training, which was increased in the first year after the election because of the perceived needs of the new councillors.
7. The overall increase is almost solely down to the increase in contribution to the reserves which is dealt with in a separate report. This is where there is a real choice of whether this is matched, and how would that be financed, or if the shortfall is made up over time. This is the main matter to be considered when the question of the precept for 2017/2018 is considered.

Analysis of Budget Variations	£	£
Income		
Loss of Grant		5,800
Loss of Investment Income		2,100
Employees Costs		
Inflation	3,310	
Increments	2,350	
National Insurance, Contracted out change	1,840	
Superannuation 1% increase	1,350	
Total Employees		8,850
Events		(2,050)
Councillors Allowances & Training		(2,000)
Transfers to Reserves	31,342	
Less:		

AGENDA ITEM 8

Maintenance Budgets 2016/2017	(3,650)	
Office Improvements	(5,000)	22,692
Other Variations		810
Total Variations		36,202

2017/2018 Precept Considerations

8. The 2016/2017 precept was based on an overall requirement for £272,290 which is then divided by the **Tax Base** of 3,093 band D equivalent homes, resulting in a basic charge of £88.03.
9. The income level shown above for 2017/2018 is the same as the previous year. The **Tax Base** is calculated by Arun District Council once a year, in November, and is based on the number of properties occupied at the designated date. There is no adjustment for further occupations between November and the year of account.
10. There will be a natural growth in this number between the November 2015 and November 2016 calculations, given the housebuilding that has occurred in that time, my guess is that this will amount to around 100. The exact number to be used will be known at the beginning of December 2016.
11. It is likely therefore that, without increasing the charge per property, a natural increase of £8,000 in precept income will occur, leaving £28,000 still to be found. If raised by increasing the charge, this would result in an increase of £8.75 (per year) per household, or just less than 10%.
12. The precept can be notified to Arun District Council as late as mid-January 2017, but the decision can be made before that time. The committee's thoughts are requested.



REPORT TO GOVERNANCE COMMITTEE

Date: 8 November 2016
Prepared by: Cllr. Peter Thompson
Subject: Payments Audit
Ref:

Angmering Parish Council - Audit of Payments October 2016

This is the first of such checks carried out by myself and, as directed by the Governance and Oversight Committee, will be repeated every six months. The object of these checks is to help safeguard the interests of both the Parish Council and its Officers. I have reviewed the period April to September 2016.

There are two accounts with Lloyds Bank, the first one being a Business Instant Access Account into which our precept is paid and which feeds a day-to-day Treasurers Account. All payments are made from this second account.

There is a sound culture and a discipline in the office that intends to ensure that a proper system is followed for payments of which there are five methods, BACS, Direct Debits, Debit Card, Cheques and through a Petty Cash process. All invoices are rubber stamped on receipt, checked for correctness by a member of staff and presented to the Clerk (the Deputy Clerk in his absence) for counter signature.

BACS - The vast majority of invoices received are paid by this method, presented to two Councillors as a BACS payment for their signature and whilst I would prefer it if just one run was made each month I can understand the need sometimes for a small number of payments being made mid-month given that we are now using the cheque book less frequently. I am not sure how many Orders we raise for the supply of goods and services but there are not many Order Numbers noted on the stamp. I did not review the system for procurement. Staff salaries etc are also approved by two Councillors.

Direct Debits - The list of organisations being paid by this method is as per that approved by Council but I suggest payments to suppliers such as All Star Fuel and Focus IT be reviewed by two Councillors every month when they are in the office dealing with a BACS payment. After the payment is made if necessary.

Debit Card - This method is used sparingly and, it would appear, only where other methods are unsuitable. Again I would suggest that a monthly list be signed by the two Councillors, obviously after the payment is made in this case. During my six monthly review I can check the lists against the bank statements.

AGENDA ITEM 9

I understand that all members of staff are allowed to use the card and know the pin number which I suggest is something we may wish to consider.

Cheques - Very few payments are made by this method and two signatures are required by Councillors.

Petty Cash - I found a good, simple system for accounting for payments made by this method and looking at the schedules for the period and the total amount withdrawn (using the Debit Card) there is nothing of significance.

Additional Observations

1. There was one payment scheduled to be made to Wire Wizards in the sum of £216 and included in the batch dated 06.06.16 but then not included on the acknowledgement from Lloyds Bank. I would have liked to see an explanation written on our schedule.

2. I felt that it was possible to make a payment more than once and suggest each invoice be stamped PAID in red at the time each schedule is produced.

Peter Thompson

19.10.2016



REPORT TO GOVERNANCE COMMITTEE

Date: 8 November 2016
Prepared by: Rob Martin
Subject: Pension Scheme Discretions
Ref:

EXERCISE OF PENSION DISCRETIONS UNDER REGULATION OF THE LOCAL GOVERNMENT PENSION SCHEME REGULATIONS 2013

When the CARE pension scheme came into existence in 2014, there was a requirement that all employers should adopt pension policies and what is detailed below are those that have to be considered.

The important thing to take into account is that electing to adopt these discretions will inevitably increase costs, either directly, as in discretion 1, or through an actuarial revaluation for future employer contributions. With the current staff profile, it is unlikely that any of these discretions will be relevant in any case for the foreseeable future, but the appointment of someone already on the scheme and transferring their rights might alter that position.

Key discretions to be exercised on and after 1 April 2014 in relation to active scheme members.

The discretion is detailed in black.

The effect of allowing the discretion is in red.

The suggested decision is in blue.

Explanations:

Actuarial Reduction – the amount needed to not reduce a member's pension if discretion is used.

85-year rule – the retirement age for some people is 60, but they can retire from 55. If the member is between these ages, they can have a full pension if the addition of the number of years of contributions and their age exceeds 85 (eg 30 years contributions at age 55 = full pension). (This is for people that were on the old scheme only)

By virtue of **regulation 60 of the LGPS Regulations 2013** and **paragraph 2(2) of Schedule 2 to the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014** Scheme employers are required to prepare and publish a written policy in relation to five specific discretions. These are:

1. whether, at full cost to the employer, to grant extra annual pension of up to £6,500 (figure at 1 April 2014) to an active Scheme member or within 6 months of leaving to a member whose employment was terminated on the grounds of redundancy or business efficiency [**regulation 31 of the LGPS Regulations 2013**]

AGENDA ITEM 10

The parish council must pay the capitalised cost of awarding these benefits top the pension fund, normally by immediate lump sum, but possibly it may be possible to make three annual payments.

There should be no general application to the power to award and additional pension of up to £6,500 a year to a scheme member.

2. whether, where an active Scheme member wishes to purchase extra annual pension of up to £6,500 (figure at 1 April 2014) by making Additional Pension Contributions (APCs), to (voluntarily) contribute towards the cost of purchasing that extra pension via a Shared Cost Additional Pension Contribution (SCAPC) [**regulations 16(2)(e) and 16(4)(d) of the LGPS Regulations 2013**]

The parish council must pay the employers contributions for a SCAPC if this is agreed.

There should be no general application of voluntarily contributing towards the cost of purchasing a SCAPC for a scheme member.

3. whether to permit flexible retirement for staff aged 55 or over who, with the agreement of the employer, reduce their working hours or grade [**regulation 30(6) of the LGPS Regulations 2013**] and, if so, as part of the agreement to permit flexible retirement:

The employee stays on the payroll part-time, this covers the pension that would be lost.

The parish council must pay the cost of associated with the granting of flexible retirement and/or waiving any actuarial reduction (ie the amount by which the pension would have reduced), normally by immediate lump sum, but it may be possible to make three annual payments.

There may be a cost to the parish council of awarding flexible retirement (even when no reductions are being waived) if a member has met, or would have met, the 85 year before age 60.

There should be no general application of allowing all or some of the pension benefits to be paid if a member aged 55 or over reduces their hours/grade and continues to work (flexible working). There should be no general application of waiving actuarial reductions that would otherwise be applied.

4. whether, as the 85 year rule does not (other than on flexible retirement) automatically fully apply to members who would otherwise be subject to it and who choose to voluntarily draw their benefits on or after age 55 and before age 60, to switch the 85 year rule back on in full for such members [**paragraph 1(1)(c) of Schedule 2 to the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014**] waive on compassionate grounds, any actuarial reduction that would otherwise be applied to benefits.

There may be a cost to the parish council of agreeing on compassionate grounds.

The parish council must pay the cost of associated with the granting of flexible retirement and/or waiving any actuarial reduction (ie the amount by which the pension would have reduced), normally by immediate lump sum, but it may be possible to make three annual payments.

In exceptional circumstances, when it is the operational interests of the council or on compassionate grounds, the council may waive all or part of the reduction if employee's circumstances are agreed by the Council and satisfy any criteria laid down by legislation.

5. for active members voluntarily retiring on or after age 55 and before Normal Pension Age, who elect under **regulation 30(5) of the LGPS Regulations 2013** to immediately draw benefits, and for deferred members and suspended tier 3 ill health pensioners who elect under **regulation 30(5) of the LGPS Regulations 2013** to draw benefits (other than on ill health grounds) on or after age 55 and before Normal Pension Age

This will result in additional employer cost.

The parish council must pay the cost of associated with the granting of flexible retirement and/or waiving any actuarial reduction (ie the amount by which the pension would have reduced), normally by immediate lump sum, but it may be possible to make three annual payments.

There should be no general application of voluntarily contributing towards the cost of paying for the actuarial reduction resulting from members electing to draw benefits early.

For the sake of completeness the following are put in front of the committee, but are not applicable because there were no active members prior to 2008, the Clerk joined from 1 April 2010. As there have been no cessations of membership either, the following policies can be noted, but not adopted as they are not relevant.

Discretions to be exercised on and after 1 April 2014 in relation to scheme members who ceased active membership between 1 April 2008 and 31 March 2014

By virtue of **regulation 66 of the LGPS (Administration) Regulations 2008** Scheme employers (employing authorities) are required to prepare and publish a written policy in relation to five specific discretions. These are:

6. whether to grant applications for the early payment of deferred pension benefits on or after age 55 and before age 60 [**regulation 30(2) of the LGPS (Benefits, Membership and Contributions) Regulations 2007**]
7. whether, on compassionate grounds, to waive any actuarial reduction that would normally be applied to deferred benefits which are paid before age 65 [**regulation 30(5) of the LGPS (Benefits, Membership and Contributions) Regulations 2007**]

8. whether to grant applications for the early payment of a suspended tier 3 ill health pension on or after age 55 and before age 60 [**regulation 30A(3) of the LGPS (Benefits, Membership and Contributions) Regulations 2007**]
9. whether, on compassionate grounds, to waive any actuarial reduction that would normally be applied to any suspended tier 3 ill health pension benefits which are brought back into payment before age 65 [**regulation 30A(5) of the LGPS (Benefits, Membership and Contributions) Regulations 2007**]
10. whether, within 6 months of the date of termination, to grant extra membership in the pension scheme to a Scheme member whose employment was terminated before 1 April 2014 on the grounds of redundancy or business efficiency [**regulation 12 of the LGPS (Benefits, Membership and Contributions) Regulations 2007**]

Discretions to be exercised on and after 1 April 2014 in relation to scheme members who ceased active membership between 1 April 1998 and 31 March 2008

By virtue of **regulation 106 of the Local Government Pension Scheme Regulations 1997** Scheme employers are required to have a policy in relation to two specific discretions. These are:

11. whether to grant applications for the early payment of pension benefits on or after age 50 and before age 60 [**regulation 31(2) of the LGPS Regulations 1997**].
12. whether, on compassionate grounds, to waive any actuarial reduction that would normally be applied to benefits which are paid before age 65 [**regulation 31(5) of the LGPS Regulations 1997**].

Conclusions

The committee is requested to consider the adoption or otherwise of the above discretions and to make recommendations to the Parish Council.