### Leicestershire & Rutland Association of Local Councils

#### 2016 Newsletter No. 2

Welcome to the last Newsletter of the 2015-16 financial year. With the year-end a week away we are rapidly approaching the audit period, indeed the Annual Return and associated paperwork was due to be sent out by Grant Thornton week ending 18<sup>th</sup> March (most of you should by now have received it).

Those of you who attended the Grant Thornton Briefing on 3<sup>rd</sup> March will already know of the range of changes to the process and Annual Return form for the 2015-16 audit, but for those who were unable to attend we recommend that you read the pack you will have received/will shortly receive from Grant Thornton FULLY in order to ensure you complete your Annual Return correctly. Additional information can also be found in the presentation from the Grant Thornton Briefing <a href="here">here</a>. We have duplicated Grant Thornton's summary of the changes in an article in this newsletter (see index).

Another item relating to external audit is the release of the third letter from the Chairman of the Sector Led Body, the SAAA. This letter along with updated flowcharts and FAQs are available on the SAAA website <a href="here">here</a>. Please remember, the changes to external audit impact on ALL 9000+ parish and town councils in England and your council should ensure it is familiar with the contents of this latest update from the SAAA. Please also note the article in this newsletter providing a summary of the main points of the SAAA briefing for County Officers I attended recently in Birmingham.

Next, a reminder about the new compulsory National Living Wage which comes into effect on the 1st April. This was first detailed in LRALC Newsletter No. 5 last August, and we have uploaded the relevant LAIS briefing for your reference <a href="here">here</a> (as always you will need to log in to the LRALC website to access this). ALL councils employing staff aged 25 or over must pay a minimum of £7.20 an hour from 1st April by law.

Finally, you may remember our friendly plea back in December regarding the need to ensure that the LRALC Newsletter is circulated to all councillors at member councils. Unfortunately there have been a couple of occasions since then where critical information has been missed by member councils due to the Newsletter not being circulated to councillors. As the LRALC Newsletter is the single most comprehensive source of local and national local council specific information you will receive we do suggest that it is added as a standing agenda item to your agendas to ensure that council properly considers any relevant information. When looking at some parish council agendas we do sometimes see other newsletters (the RCC one for example) as named standing items but not the LRALC one. Whilst we aren't too proud to admit ours isn't the only information you need, it is certainly likely to be the most relevant to you as parish and town councils.

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#### **Parish Council Matters**

# Top Tip – Legal restrictions on Parish Council works to property relating to affairs of the church

On occasions we get requests for advice about the ability of a parish or town council to provide a grant to a Church/a Parochial Church Council (PCC) for repairs and improvement to the fabric of a church building. These Councils are often asking if they have the power to make a grant. We have confirmed the legal restrictions in relation to this with the solicitors at NALC Legal.

S.8 (1) of the Local Government Act 1894 ("the 1894 Act") gives parish councils the power to (i) execute any works (including works of maintenance or improvement) incidental to or consequential on the exercise of any of the foregoing powers, or in relation to any parish property, not being property relating to affairs of the church or held for an ecclesiastical charity; and (k) to contribute towards the expense of doing any of the things above mentioned, or to agree or combine with any other parish council to do or contribute towards the expense of doing any of the things above mentioned.

NALC Legal therefore advises that, as repairs to church buildings are works relating to affairs of the church, a Council **cannot** legally make such a grant/gift when the purpose is repairs to the fabric of the church building.

LRALC previously reported the 2014 confirmation by Brandon Lewis MP that he will look into repealing the 1894 Act prohibitions (see <a href="here">here</a>), but at this stage we can confirm that s.8 of the 1894 Act is in force. Our view is that a government minister would not consider removing a statutory prohibition unless it was deemed to be current and in force.

# External Audit 2015-16 - What's new for 2016? (Excerpt from Grant Thornton "What to do now booklet" sent to all councils week ending 18<sup>th</sup> March 2016)

"There are two important changes in 2015/16 that you need to be aware of:

#### 1. The Annual Return

Your Annual Return will look different this year. The Annual Governance Statement is now Section 1 of the Annual Return and The Accounting Statements are now Section 2. Section 1 **must** be approved before Section 2.

There is one Annual Return form for all types of Smaller Authority. The term Authority includes Parish Councils, Parish Meetings, Town Councils and Internal Drainage Boards. A complete list of the bodies that may be Smaller Authorities is in schedule 2 of the Local Audit and Accountability Act 2014.

#### 2. The inspection and notice procedures

The period during which the public can inspect the books and records of the Smaller Authority, make an objection to the accounts, or question the local auditor (the inspection and notice period) must be a single period of 30 **working** days and must include the first 10 **working** days of July.

The Responsible Financial Officer must publish prior to the external audit of the Annual Return:

- the Statement of Accounts (Section 2 of the Annual Return), accompanied by a signed declaration to the effect that the statement of accounts as published are unaudited and may be subject to change;
- the Annual Governance Statement (Section 1 of the Annual Return) whether or not it has yet been approved by the Authority; and
- a statement with details about the exercise of public rights.

Appointed external auditors are no longer required to set an appointed audit date for the exercise of public rights. However, we are seeking your help to send in your Annual Return and the other information we have requested by the requested submission date (due date) so that we can schedule your audit effectively and complete all the audits by 30 September 2016. Further information on this change can be found in Section 2 of this booklet.

The Responsible Financial Officer of the Smaller Authority must now inform us, the external auditor, of the date of commencement of the period for the exercise of public rights"

# External Audit - The Sector Led Body (SLB) and the appointment of external auditors from 2017.

As mentioned in the editorial at the start of this newsletter, the third letter from the Chairman of the SLB has recently been issued. The SLB has been given the name Smaller Authorities' Audit Appointments (SAAA) Limited. This third letter along with updated flowcharts and FAQs are available on the SAAA website <a href="here">here</a>.

Due to the fact that the changes directly affect ALL local councils in England, from the largest to the smallest, and the need to ensure that all LRALC member councils are prepared for the changes, we have arranged for a local briefing to be delivered by SAAA Limited here at Anstey on the 18<sup>th</sup> March 2016 (10am-12pm). Bookings can be made online <a href="here">here</a> or through the office.

At a recent briefing for County Officers by SAAA Limited a number of points were clarified, including:

- The Transparency Code for sub-£25k authorities does NOT apply to Parish Meetings, though it should be treated as best practice.
- Parish Meetings who have no financial transactions can send a "non-active" form back each year.
- Joint Committees will no longer require an external audit.
- "Fee scales will not exceed current [14-15] levels", presumably for the period of the contracts entered into with external audit firms (5 years).
- If valid objections to a council's accounts are received under electors' rights then sub-£25k authorities WILL pay a fee for the work involved, which will be costed according to the work involved.
- The 31<sup>st</sup> March deadline for opting-out is so that SAAA can go through the necessary procurement exercise with firm numbers. There may be an administration fee for those councils who opt back in post 31st march 2016 after initially after opting out
- The Annual Return, etc., won't be sent to authorities who opt-out and no other support will be provided from SAAA.
- Authorities that opt-out MUST appoint an auditor, even if £25k or less.
- The decision to opt-out must go to full council.
- Still likely to be geographical coverage of a specific area by one firm of external auditors as now.

Further updates will be included in subsequent newsletters as required.

## HMRC website and electronic declaration of mileage payments, etc., via payroll

Stuart Bacon (Clerk to Huncote) has shared this which may be of interest to other councils, see below;

"I've just come across something which might be useful for a number of councils across the county. I've just logged in (registering is easy) to the council's HMRC Online services webpage (<a href="https://online.hmrc.gov.uk/login">https://online.hmrc.gov.uk/login</a>) to check if we are up to date on PAYE payments and found that from the main page (once you are logged in - <a href="Payrolling expenses and benefits">Payrolling expenses and benefits</a>) there is an option to electronically declare if mileage payments, along with a variety of other expenses will be paid via the councils payroll, thus removing the need to submit a P11 for each employee. There is also an easy tool to exclude certain employees from these benefits. All that is required is to submit the necessary P11d at the end of the year.

Kind regards

Stuart Bacon Clerk to the Council Huncote Parish Council"

#### **Proposed changes to National Planning Policy**

As previously advised in the December 2015 LRALC Newsletter (see "NALC Chief Executive's Report") and in early January (see <a href="here">here</a> for original information complete with link to consultation document) DCLG are currently consulting on comprehensive changes to national planning policy. The closing date for consultation responses is 15th April.

For those councils still considering their response (if any), or whom are looking for a detailed summary of the proposed changes, please see the LAIS briefing which has just been issued, <a href="here">here</a>. We specifically draw attention to page 5 and the proposed changes to consultations with local councils on planning applications. As the NALC Chief Executive's Report references, NALC itself is responding as the national body for local councils.

#### Call for training suggestions

LRALC are currently planning its training programme for the forthcoming year and would be very pleased to receive suggestions from member councils regarding topics that we could consider when commissioning new training course.

Suggestions so far include:

- Events management
- Health and Safety
- Playground inspections

Please email the office with your suggestions/requests.

#### s137 Limit for 2016-17 Announced - £7.42 Per Elector

Full details of the new s137 limit can be found <u>here</u>. Please remember, your council MUST be clear when you it is using s137 as the power to make expenditure and must by law record it separately in the council's cash book.

#### Leicestershire Parish Councils Website Service End Date

Any local councils whose website is currently provided through the Leicestershire Parish Councils Website Service provided by LCC should note that the servers will be

switched off on 31<sup>st</sup> August 2016, see <u>here</u>. As previously reported, the old service is ceasing and a new contract framework has been procured by LCC.

2Commune (the successful bidder for the LCC contract) have contacted all affected councils directly about the new service (see copy of letter <a href="here">here</a>). LRALC is also going to compile information about which website providers member councils are currently using and will share the results when we have them.

#### Personnel Advice & Solutions Ltd - Council HR News

LRALC retain the services of Personnel Advice and Solutions Ltd for HR advice and support for member councils, and their latest parish council newsletter, which focuses on Easter and the paid leave for Bank Holidays, can be found on the LRALC website here.

Please note, whatever the size of your council, the basics of employment law apply to all local councils with staff and we would strongly advise that you familiarise yourselves with any changes to the law that may apply to your council.

# Leicestershire County Council News (funded by LCC Project Funding) LCC Grass cutting – 2016 programme commences 29th March This year's programme for both Urban and Pural Grass Cutting will start on Tuesday

This year's programme for both Urban and Rural Grass Cutting will start on Tuesday 29th March. This year there will be six cuts, an increase from 5 cuts last year. The programme will be published on the LCC website and anticipated to be updated weekly.

This can be found on the following link <a href="http://www.leicestershire.gov.uk/roads-and-travel/road-maintenance/grass-cutting">http://www.leicestershire.gov.uk/roads-and-travel/road-maintenance/grass-cutting</a>. Please note that the website is in the process of being updated and will be available by Friday 25th March 2016.

#### LeicesterShire and Rutland Reuse Network - Free collections

All over Leicestershire, every Borough and District, including Leicester City and the county of Rutland, our charities take in, improve and sell used furniture and electrical items - all with appropriate checks and safeguards.

The network of charities has three top aims that are Environmental, Economic and Social. We are valuable in what we do and how caring we are in doing it.

We will collect bulky items of furniture or kitchen appliances at no charge if they can be Reused (working order - not for Recycling).

Our core members all sell bric-a-brac, books, beds, bikes and domestic furniture to fill all sorts of houses, flats:

The Worklink Project

Hinckley Shabby Chic, Bikes

SOFA

Loughborough Department Store, Lighting

REACT

Coalville Garden and Outdoor Wooden Furniture

If you live in the Leicestershire and Rutland areas why not Donate: Reuse: Recycle. Visit <a href="https://www.lrrn.org">www.lrrn.org</a> for more information.

#### The National Forest Walking Festival, 14th-26th May 2016

This year's Festival offers over 80 guided and themed walks for all ages and abilities to enjoy.

Further info: 01283 222 848, www.thenationalforestwalkingfestival.org.uk

#### Free cooking classes for Leicestershire residents

To support the <u>Love Food Hate Waste</u> campaign, Leicestershire County Council is running cooking classes to help you make the most of the food you buy.

Learn about the financial and environmental impact of wasting food, and a range of practical skills to help reduce household food waste and save some money.

Keep your food shopping receipts for the week before you attend a class, and for a week afterwards so that you can see the difference.

Venue	Date	Time
Winstanley Community College Kingsway North Braunstone Town Leicestershire LE3 3BD	12 March (Saturday) 2016	10:30am till 12:30pm
Winstanley Community College Kingsway North Braunstone Town Leicestershire LE3 3BD	14 March (Monday) 2016	7pm till 9pm

To book please complete the <u>online form</u>, call 01163057699 or email etddemo@leics.gov.uk

Please note - We are unable to accept bookings from residents of Leicester City.

For more information on reducing your food waste, visit Love Food Hate Waste

#### Warm homes are healthy homes

Are you worried about heating your home or concerned that the health of you and your family is being affected by a cold or damp home? The Warm homes, healthy homes scheme can offer you a healthy home check.

This looks at your personal needs, your home and the practical things that can be done to make sure your home is warm and energy efficient. This includes making sure you

are accessing all of the money that you are entitled to, providing advice on energy tariffs, grants available and ways to make your home as warm and healthy as possible. Call Warm homes, healthy homes on 0300 333 6544 (local rates apply) or email: <a href="mailto:hiacustomersupport@papworthtrust.org.uk">hiacustomersupport@papworthtrust.org.uk</a>

The warm homes, healthy homes scheme is a partnership between Papworth Trust and National Energy Action (NEA) and is funded by Leicestershire County Council.

Jake Atkinson Chief Officer March 2016

See next page for sponsored advert





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### Funding - We Can Help!





Funding is currently available via a wide range of sources and for various projects. We have details available and can point you in the right direction on which funding is best suftable for your project. For further information please contact us on the details below.

We can also arrange for an Area Manager to visit site free of charge and talk you through





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