



Windlesham Parish Council

Sarah Walker
Clerk to the Council
Email: sarah.walker@windleshampc.gov.uk
Website: www.windleshampc.gov.uk

The Council Offices
The Avenue
Lightwater
Surrey
GU18 5RG
Tel: 01276 471675

**MINUTES OF A MEETING OF WINDLESHAM PARISH COUNCIL'S FINANCE AND
GENERAL PURPOSES COMMITTEE**

Held on Tuesday 5th March 2019 at 7.45pm in the Council Chamber

Bagshot Cllrs		Lightwater Cllrs		Windlesham Cllrs	
Bakar	A	Hartshorn	P	White	P
Cowlshaw	-	Gandhum	-	Goodman	P
				Stacey	P
				Reynolds	P

In the Chair: Councillor Christine Hartshorn

In attendance: Sarah Walker – Clerk to the Council

P - present A – apologies PA – part of meeting - no information

FGP/18/33 Apologies for absence

Apologies for absence were received from Cllr Bakar. Cllrs Cowlshaw and Gandhum were noted absent without apologies.

FGP/18/34 Declarations of interest

None.

FGP/18/35 Public question time

No members of the public were present.

FGP/18/36 Exclusion of the press and public.

There were no matters to be dealt with after exclusion of the Press and Public.

FGP/18/37 Payments for Approval and Sign Off

The Clerk presented a list of expenditure transactions for approval (Appendix A) in the sum of £12,427.92.

The Committee agreed the proposed payments in the total sum of £12,427.92 and the Chairman signed the Expenditure Transactions Approval List on the Committee's behalf.

FGP/18/38 Review of Bank Reconciliations

The Clerk had circulated bank reconciliations for November 2018 – January 2019. Reconciliations presented were as below:

November Reconciliations

Santander 30 day 03/12/18 £195,332.15
RBS Settlement a/c 30/11/18 £45,682.54
Barclays Current a/c 30/11/18 £231,771.23

December Reconciliations

Santander 30 day 03/01/19 £195,428.48
RBS Settlement a/c 31/12/18 £45,690.30
Barclays Current a/c 31/12/18 £198,820.50

January Reconciliations

Santander 30 day 04/02/19 £195,528.07
RBS Settlement a/c 31/01/19 £45,698.06
Barclays Current a/c 31/01/19 £181,585.23

The Committee noted the reconciliations and agreed Cllr Goodman would review in detail and sign off the reconciliations on behalf of the Committee.

FGP/18/39 Budget Monitoring Report and virements

Councillors were provided with a report from the Council's finance system, showing budget against expenditure as at 28th February 2019.

Councillors were asked to note that there were no overspends on individual lines, other than those where virements are being requested.

Councillors noted that the year end position was likely to end with a surplus of around £45,000. This took into consideration the previously agreed transfer of 3 unspent budget lines to ear marked reserves and known expenditure by year end.

This is an improvement on the planned deficit of £53K. This is largely due to underspends across a number of cost centres, and better than expected income for burials and CIL payments.

As the Council has long-term projects that need to be funded, the Clerk recommended to move the year end surplus into the following reserves:

Cemeteries reserve – currently £25k. Negotiations have been started regarding the purchase of additional land. An estimate of the land value is around £9,000. The previous extension project completed in 1997 cost £32,000, of which £5,500 was the land purchase. It would not be unreasonable to estimate the new extension project to cost in the region of £45,000. Therefore £10,000 of the surplus should be transferred to the reserve.

Lightwater Pavilion reserve –currently £35k. A ball park quote obtained for a turnkey modular building was £150,000. Council has now decided a two-phase approach – to have designs/plans drawn up and taken through planning

followed by a second phase of the actual build. Grant funding will be sought but it is recommended to transfer £35,000 of the surplus to the reserve.

Members noted the likely year-end position and approved the transfers to ear marked reserves as detailed above.

Virements required to the 2018-19 budget are set out in the table below. There is no net effect for these virements.

Summary of proposed virements		
Cost centre	Description	£
100/4060 Maintenance (cemetery)	Increase expenditure by £5000 – new fences at Bagshot and Windlesham cemeteries	5,000
100/4000 Gravedigging	Reduce expenditure by £5K, underspent budget	(5000)
110/4060 Heritage - maintenance	Increase expenditure by £1.5K to cover electrical remedial work (£0 budget line)	1,500
220/4400 – Admin – Legal and HR costs	Increase expenditure by £1K to cover legal advice work re: Greenspace contract (£0 budget line)	1000
220/4430 – Licences and subscriptions	Increase expenditure by £500 to cover overspend – additional cemetery software licences required	500
120/4205 – School Lane pond	Reduce expenditure by £5K, underspent budget	(5000)
120/4150 – Groundsman Salary	Reduce expenditure by £3K, underspent budget as groundsman retired Dec 18	(3000)
220/4460 – Asset management	Reduce expenditure by £3K, underspent budget	(3000)
120/4165 – Greenspace contract	Increase expenditure by £7,500 – change of contract at 1/2/19 will lead to overspend by year end	7500

120/4160 Greenspace contingency	–	Reduce expenditure by £5K, underspent budget	(5000)
244/4055 Lightwater utilities	– Pavilion	Increase expenditure by £500 to cover spend (£0 budget line)	500
260/4650 grants	– S137	Increase expenditure by £5000 to cover agreed grants from February Full Council	5000
Net effect of proposed virements			0

Members approved the virements as listed above.

Direct Debit payments for 2019/20

FGP/18/40

A number of regular payments are made by Direct Debit each month. Members were asked to consider the list below and approve continued payment of these accounts by direct debit for the financial year 2019/20.

- British Gas – electricity bills
- Affinity Water
- Surrey Heath Borough Council – rates
- BT – quarterly line rental
- Full payment each month of Barclaycard payment card linked to current account (£500 limit)
- Freedom IT – monthly payments for email hosting/back up etc
- DR Communications – Phone and broadband monthly charge

It was approved to continue paying the listed accounts by direct debit for the next financial year.

Pensions Discretionary Policy

FGP/18/41

The Clerk had received notification from Surrey County Council that all employers with employees enrolled into the Local Government Pension Scheme are required to produce a Pensions Discretionary Policy.

This policy sets out how employing authorities propose to exercise certain discretions. A model defensive policy and preamble had been provided by SCC.

The policy was discussed by Members and **it was resolved to adopt the policy shown at Annex B.**

There being no further business, the meeting closed at 20.18.

Purchase Ledger for Month No 12

Order by Invoices Entered

Invoice Date	Invoice Number	Ref No	Supplier A/c Name	Supplier A/c Code	Net Value	VAT	Invoice Total	A/C	Centre	Amount	Analysis Description
21/02/2019	2022926	5445	SURREY HEATH SHORTS	SHBC01	6,250.00	1,250.00	7,500.00	4215	120	6,250.00	Greenspace Contract Feb 19
28/02/2019	93042	5446	SHORTS	SHORT	14.00	2.80	16.80	4405	220	14.00	Skip daily rental charge
28/02/2019	93041	5447	SHORTS	SHORT	284.00	56.80	340.80	4405	220	284.00	Exchange 8 yard skip
04/03/2019	GRANTMARCH19 5448	5448	HARPER ASPREY	HARP	979.92	0.00	979.92	4650	260	979.92	GRANTMARCH19/5448/Harper Aspre
04/03/2019	MARCHGRANT 5449	5449	WINDLESHAM DARBY & J	WINDL	800.00	0.00	800.00	4650	260	800.00	MARCHGRANT/5449/Windlesham Dar
04/03/2019	GRANTMARCH19 5450	5450	BPFA	BAGS	500.00	0.00	500.00	4200	120	500.00	GRANTMARCH19/5450/Bagshot Play
04/03/2019	GRANTMARCH19 5451	5451	BAGSHOT TENNIS CLUB	BAGTEN	3,000.00	0.00	3,000.00	4650	260	3,000.00	GRANTMARCH19/5451/Bagshot
TOTAL INVOICES										11,827.92	13,137.52
VAT ANALYSISCODE OTS @ 0.00%										5,279.92	5,279.92
VAT ANALYSISCODE S @ 20.00%										6,548.00	7,857.60
TOTALS										11,827.92	13,137.52

Account : GUIL		Telephone No : 01483444851							
Guildford Borough Council		Contact :							
Invoice Date	Invoice No	Ref No	Ledger	Invoice Total	Amount Paid	Discount	Date Paid	Payment Ref	Balance
01/02/2018	40578381	5184	1	720.00	720.00	0.00	12/03/2018	5184BACS	0.00
07/02/2019	41060294	5429	1	720.00	0.00	0.00			720.00
				1,440.00	720.00				
						Balance Outstanding :			720.00
						Turnover YTD :			600.00

Christmas lights

Windlesham Parish Council

LOCAL GOVERNMENT PENSION SCHEME

PAYMENT OF DISCRETIONARY COMPENSATION TO EMPLOYEES

POLICY ON EXERCISE OF EMPLOYER DISCRETIONS

Windlesham Parish Council as an employer is under a legal duty to prepare and publish a written statement of its policy relating to certain discretionary powers under the Regulations which apply to the Local Government Pension Scheme (“the LGPS”).

Windlesham Parish Council is also under a duty to formulate, publish and keep under review the policy that Windlesham Parish Council applies in exercising discretionary powers under Regulations relating to the payment of compensation to employees whose employment is terminated as a result of redundancy or certain other reasons.

This document is intended to comply with these duties and, in the following table, sets out the discretionary powers concerned, identifies the relevant Regulation that gives Windlesham Parish Council the discretion and describes how the discretion will be exercised.

The policy set out in this document will not be departed from except as provided for in the policy or following a variation to the policy approved by Windlesham Parish Council.

This statement is not a definitive statement of the law and is subject to the provisions of the relevant Regulations.

The Regulations that apply to the LGPS are:

- The Local Government Pension Scheme Regulations 2013 (these are referred to as the “Pensions Regulations”);
- The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 (referred to as the “Transitional Regulations”);
- The Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007 applied to the LGPS before 1 April 2014, are preserved in part on a transitional basis by the Transitional Regulations and are referred to as the “Benefits Regulations”

The Regulations which apply to the payment of compensation to employees whose employment is terminated as a result of redundancy, other specified reasons or injury are:

- The Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006 (referred to as the “Compensation Regulations”).
- The Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011 (referred to as the “Injury Regulations”).

In the table below:

- (1) “The Scheme” or “the Pension Scheme” means the LGPS and “the Fund” or “the Pension Fund” means the fund maintained under the LGPS;
- (2) “Member” means a member of the LGPS;
- (3) “Active member” means a member in employment and paying, or treated as paying, contributions to the LGPS, or absent from employment for a reason mentioned in Regulation 11 of the Pensions Regulations.
- (4) References to a member with transitional protection are those who can count membership accrued before 1 October 2006 and who have statutory transitional protection under the Transitional Regulations, wholly or partly, from changes that would otherwise be made to their pension entitlements and/or from actuarial reductions that would otherwise be applied to their pension benefits as a result of the coming into force of the Pensions Regulations on 1 April 2014.
- (5) References to a member meeting “the 85-year rule” are those a members whose age in whole years when added to the member’s total membership in whole years is 85 years or more.

The power to exercise and to take any decision in relation to the each of the discretions is delegated to the Finance and General Purposes Committee of Windlesham Parish Council for recommendation to Full Council.

This statement was approved by Windlesham Parish Council and is intended to comply with Windlesham Parish Council’s duties under Regulation 60 of the Pensions Regulations, Regulation 7 of the Compensation Regulations and Regulation 14 of the Injury Regulations.

No.	Area	Regulation	Discretion	Policy Summary	Explanation
1	Whether to vary an employee's contribution band	Regulations 9 and 10 Pensions Regulations	Members must pay pension contributions at the appropriate rate set on 1 st April or the first day of active membership, if later. The employer may vary the contribution rate if there is a change in employment or a material change that affects the member's pensionable pay.	Windlesham Parish Council may vary the employee's contribution rate if there is a material change and each case will be considered on its merits.	Contribution bands are set on 1 st April but the employer may change them if a member changes jobs or has a material pay increase / decrease.

2	Whether to increase assumed pensionable pay in certain specific circumstances	Regulation 21(5), 21(5A) and 21(5B) Pension Regulations	<p>If a member is absent as a result of illness, child related leave or reserve forces leave their pension benefits may be based on assumed pensionable pay (APP). If, in the employer's opinion, the member's APP is materially lower than their pay in the twelve months preceding the absence they can either include (1) a "regular" lump sum received during that period or (2) substitute a higher pensionable pay having regard for their earnings in that period.</p>	<p>Windlesham Parish Council may increase assumed pensionable pay and each case will be considered on its merits.</p>	<p>If a member's APP is lower than their regular pensionable pay the employer can either substitute a higher rate of pay, based on the pay they received in the year before the absence began, or, include regular lump sums received during that period.</p>
3	Funding of Additional Pension Contributions	Regulations 16(2)(e) and 16(4)(d) Pensions Regulations,	<p>Whether to fund, in whole or in part, a shared cost additional pension contributions (SCAPC) on behalf of an active member by regular contributions (Regulation 16(2)(e)) or by lump sum (Regulation 16(4)(d)).</p> <p>Note: The amount of additional pension that may be credited to an active member's pension accounts may not exceed the overall additional pension limit of £6,822 (April 2018 and uplifted annually).</p>	<p>Windlesham Parish Council will only contribute towards APCs in exceptional circumstances.</p>	<p>The employing authority can choose to pay additional pension contributions on behalf of active employees.</p>

4	Shared Cost Additional Voluntary Contributions (SCAVCs)	Regulation 17(1) and Schedule 1 (definition of SCAVC) Pension Regulations.	Whether to contribute towards a Shared Cost Additional Contribution arrangement. Pre-2014 SCAVCs also fall under Regulation 17 by virtue of Regulation 15(2A) Transitional Regulations.	Windlesham Parish Council will only contribute to SCAVCs in exceptional circumstances.	An employer can choose to contribute towards a SCAVC.
---	--	--	---	---	---

6	Flexible Retirement	Regulation 30(6), Pensions Regulations Regulations 11(2) and (3) of Transitional Regulations	Whether to agree to an employee aged 55 or over reducing their hours of work or their grade so that they may receive all or some of their retirement pension while still employed. Whether, in addition to any pre 1 st April 2008 pension benefits which the member must draw, to permit the member to draw; (a) all, part or none of benefits accrued between 1 st April 2008 and 31 st March 2014 and (b) all, part or none of the pension benefits built up after 31 st March 2014	Windlesham Parish Council will only award flexible retirement in exceptional circumstances..	The employing authority can agree to an employee aged 55 or over drawing all or some of their pension and continuing to work in the same employment on reduced hours, pay or grade. The employer should note that granting consent would trigger the 85-year rule and may require a capital payment.
---	----------------------------	---	---	---	---

7	Switching-on the 85year rule	Schedule 2 of Transitional Regulations	Whether to switch on the 85-year rule under Regulation 1(2) and 1(3) of Schedule 2 of the Transitional Regulations.	Windlesham Parish Council will only switch-on the 85year rule in exceptional circumstances.	The employer can agree to switch on the 85-year rule, which may mitigate reductions that would, otherwise, apply but the employer may have to make a capital payment.
---	-------------------------------------	--	---	--	---

8	Waiving of Actuarial Reduction to Pensions	Regulation 30(8), Pensions Regulations Schedule 2 of Transitional Regulations	(Post 2014) Whether to agree to waive, in whole or in part, any actuarial reduction that would otherwise apply to the pension paid o a former employee aged 55 or over under 30(5) or 30(6) [flexible retirement] using regulation 30(8) of the Pension Regulations. (Pre-2014) Whether to waive actuarial reductions entirely under 30(5) or 30A(5) [deferred pensioner members] of the Benefits Regulations and Regulation 2(1), of Schedule 2 of the Transitional Regulations.	Windlesham Parish Council will only waive actuarial reductions in exceptional circumstances.	The employing authority can agree to waive reductions to the pension of a member aged 55 or over who has left employment or been granted flexible retirement. The employer may be required to make a capital payment if they do so.
---	---	--	--	---	--

<p>9</p>	<p>Award of Additional Pension</p>	<p>Regulation 31, Pensions Regulations</p>	<p>To award additional pension at full cost to the employer:</p> <ul style="list-style-type: none"> (3) an active member; or (4) a former active member who was dismissed by reason of redundancy, business efficiency or mutual consent on grounds of business efficiency. <p>Note: Any additional pension awarded (including any additional pension purchased by the employer or the member under Regulation 16 of the Pensions Regulations) may not exceed the overall additional pension limit of £6,822 (April 2018 and uplifted annually).</p> <p>Additionally, in the case of a member falling within (2) above, the resolution to award additional pension must be made within 6 months from the date on which the employment ended.</p>	<p>Windlesham Parish Council will only award additional pension in exceptional circumstances.</p>	<p>This means the employing authority has the power to award additional pension to an active member.</p> <p>The employer can also award additional pension to members who leave on the grounds of redundancy, business efficiency or mutual consent on grounds of business efficiency – up to six months after termination.</p> <p>The employer would be required to make a capital payment (in addition to the cost of purchase) if the member retired early on any grounds apart from permanent ill-health.</p>
-----------------	---	--	---	--	---

<p>10</p>	<p>Aggregation of Benefits: Concurrent Employments</p>	<p>Regulation 22 (7)(b), Pensions Regulations</p>	<p>Whether to allow an active member with concurrent employments, who ceases an employment with an entitlement to a deferred pension, more than 12 months to elect not to have their deferred pension aggregated with their active member's pension account.</p>	<p>Windlesham Parish Council will only extend the deadline in exceptional circumstances.</p>	<p>The employing authority can allow a member who leaves one of two (or more) employments - held at the same time - longer than 12 months to elect not to combine the deferred pension with the ongoing active pension.</p>
------------------	---	---	---	---	--

<p>11</p>	<p>Aggregation of Benefits: Deferred Member becoming Active Member</p>	<p>Regulation 22 (8)(b), Pensions Regulations</p>	<p>Whether to allow a deferred member who becomes an active member longer than 12 months in which to elect not to have their deferred benefits aggregated with the benefits in their active member's pension account.</p>	<p>Windlesham Parish Council will only extend the deadline in exceptional circumstances.</p>	<p>The benefits are usually aggregated (joined-up), unless the member elects to keep them separate.</p> <p>The employing authority can agree to a former member having longer than 12 months to choose not to combine their pensions.</p>
<p>12</p>	<p>Aggregation of Benefits: Deferred Member becoming Active Member (pre2014 membership)</p>	<p>Regulation 10(6)(b) Transitional Regulations</p>	<p>Whether to allow a deferred member who becomes an active member longer than 12 months in which to elect for their pre2014 deferred benefits to be aggregated with their active member's pension account (but, technically, they would lose the final salary link if they have not made an election under 5(5) Transitional Regulations within twelve months of becoming an active member of 2013 scheme).</p>	<p>Windlesham Parish Council will only extend the deadline in exceptional circumstances.</p>	<p>The pre-2014 preserved benefits will be kept separate unless the member makes a positive election to aggregate them.</p> <p>The employing authority can agree to a former member having longer than 12 months to choose to combine their pensions.</p>

<p>13</p>	<p>Inward Transfer of Pension Rights</p>	<p>Regulation 100, Pensions Regulations</p>	<p>Whether to allow an employee who has been an active member in their current employment for more than 12 months to ask for the transfer of certain accrued pension rights to be considered.</p> <p>Note: Regulation 100(6) of the Pensions Regulations requires that a request must be made within 12 months beginning with the date on which the member first became an active member in an employment or such longer period as the employer and the Administering Authority may allow. The discretion is, therefore, only exercisable if both the Employing Authority and the Administering Authority agree.</p>	<p>Windlesham Parish Council will only extend the deadline in exceptional circumstances.</p>	<p>Members who have been in the pension scheme for more than twelve months can ask for a transfer-in to be considered - but it will only be investigated if both the employing authority and the administering authority agreed.</p>
------------------	---	---	--	---	---

<p>14</p>	<p>Redundancy Payments</p>	<p>Regulation 5, Compensation Regulations 2006</p>	<p>Whether to base redundancy pay on actual pay where actual pay exceeds the statutory maximum under the Employment Rights Act 1996 (£508.00 from April 2018).</p>	<p>Windlesham Parish Council may pay statutory improved redundancy payments and each case will be considered on its merits.</p>	<p>The employer can base the calculation of a week's pay for redundancy on actual pay if it is higher than the statutory limit (currently £508 in April 2018).</p>
<p>15</p>	<p>Compensation for loss of Employment</p>	<p>Regulation 6, Compensation Regulations 2006</p>	<p>Whether to pay compensation to a person whose employment ceases</p> <ul style="list-style-type: none"> - by reason of redundancy; - in the interests of the efficient exercise of the employing authority's functions; or <p>in the case of a joint appointment, because the other holder of the appointment leaves</p> <p>Note: Compensation may not be paid under this Regulation if:</p> <ul style="list-style-type: none"> - a person's period of membership of the Pension Scheme has been increased under Regulation 12 of the Benefits Regulations 2007 (see above); or 	<p>Windlesham Parish Council will only award compensation for loss of employment in exceptional circumstances.</p>	<p>The employing authority can make an award of up to 104 week's pay (less any redundancy payment payable).</p>

			<ul style="list-style-type: none">- a person has been awarded an additional pension under Regulation 13 of the Benefits Regulations 2007 see above). <p>In all cases the amount of compensation paid under this Regulation may not exceed 104 weeks' pay <u>less</u> any redundancy payment payable.</p> <p>In all cases the decision to pay compensation under this Regulation must be made no later than 6 months after the date of termination of the person's employment.</p>		
--	--	--	---	--	--

<p>16</p>	<p>Injury Allowances</p>	<p>14(1) of the Compensation Regulations 2011</p>	<p>Scheme employers (LGPS employers), apart from admission bodies, must formulate, publish and keep under review a policy on:</p> <p>whether to make an injury award to those who sustain an injury or contract a disease as a result of anything they were required to do in performing the duties of their job and in consequence of which they:</p> <ul style="list-style-type: none"> - suffer a reduction in remuneration, or - cease to be employed as a result of an incapacity which is likely to be permanent and which was caused by the injury or disease, or - die leaving a surviving spouse, civil partner or dependant, and <p>if the Scheme employer has a policy to make such payments, how it will determine the amount of injury allowance to be paid</p>	<p>Windlesham Parish Council will only pay injury allowances in exceptional circumstances.</p>	<p>An employing authority may award an injury allowance to employees who contract an injury or illness related to their employment.</p>
------------------	---------------------------------	---	--	---	---

