

Our Ref: 30/CAP

12th March 2014

Dear Councillor

You are summoned to a meeting of the **Finance and General Purposes Committee of Felixstowe Town Council** to be held at the **Town Hall, Felixstowe** on **Wednesday 19th March 2014 at 7.30 pm or immediately following Full Council, whichever is the later**, for the transaction of the following business:

A G E N D A

1. Apologies.

2. Declarations of Interest

Members and officers are invited to make any declarations of interests that they may have in relation to items on the agenda and are reminded to make any declarations at any stage during the meeting if it then becomes apparent that this may be required when a particular item or issue is considered.

3. To consider requests for dispensations for Councillors with a Pecuniary Interest.

Any Councillor with a pecuniary interest in a matter who wishes to be granted a dispensation to remain and speak during, or vote on, that matter, may apply for a dispensation in writing to the proper officer of the Town Council as soon as possible before the meeting which the dispensation is required. Applications may also be made at the meeting itself.

4. To Approve the Minutes of the meeting held on 22nd January 2014.

5. To Receive the Accounts to 28th February 2014 and note the Current Financial Position (previously circulated).

6. To Agree to Revise the Financial Arrangements with Trimley St Martin Parish Council Regarding Burial of its Residents (attached)

To agree to revise the financial arrangements with Trimley St Martin Parish Council regarding burial of its residents as recommended by the Cemetery & Allotments Sub-Committee.

7. To Note the Recent Trends in Burials and Interments and Agree to Revise the Cemetery Fees (attached)

To note the recent trends in burials and interments and agree to revise the cemetery fees as recommended by the Cemetery & Allotments Sub-Committee.

8. To Agree to Offer a Maintenance Agreement for Graves (attached)

To agree to offer a maintenance agreement for graves as recommended by the Cemetery & Allotments Sub-Committee.

9. To Agree to Revise the Allotment Tenancy Agreement in Line with the NALC Model (attached)

To agree to revise the Allotment Tenancy Agreement in line with the NALC Model as recommended by the Cemetery & Allotments Sub-Committee.

10. To Agree to Revise the Cemetery Regulations (attached)

To agree to Revise the Cemetery Regulations as recommended by the Cemetery & Allotments Sub-Committee.

11. To Note the New Cemetery Booklet and Agree its Reproduction (attached)

To note the new Cemetery Booklet and agree its reproduction as recommended by the Cemetery & Allotments Sub-Committee.

12. To Note the Current Situation Regarding Allotments and Vacant Plots and Agree to Offer a First Year Discount (attached)

To note the current situation regarding Allotments and Vacant Plots and agree to offer a First Year Discount as recommended by the Cemetery & Allotments Sub-Committee.

13. To Comment on the Draft Recommendations of the Local Government Boundary Commission's Electoral Review (attached)

To comment on the draft recommendations of the Local Government Boundary Commission's Electoral Review

14. To Agree to the Allocation of Additional Earmarked Reserves from General Balances at Year End (attached)

To agree to the allocation of additional Earmarked Reserves from General Balances at year end

15. To Consider the Introduction of WiFi and Broadband to the Council Chamber (attached)

To consider the introduction of wifi and broadband to the Council Chamber

16. To Respond to Consultation on Proposed Changes to VAT rules affecting Local Councils (attached)

To respond to consultation on proposed changes to VAT rules affecting Local Councils

17. To Consider and Agree to the Request from the Trustees of the De la Roche and Felixstowe Widows Charity, Felixstowe War Memorial Cottages and King George VI Coronation Memorial Homes Charities that the Council second the Town Clerk, and such other staff as required from time to time, to support the administration of the Charities (attached)

To consider and agree to the request from the Trustees of the De la Roche and Felixstowe Widows Charity, Felixstowe War Memorial Cottages and King George VI Coronation Memorial Homes Charities that the Council second the Town Clerk, and such other staff as required from time to time, to support the administration of the Charities

18. To Receive the Report of the Internal Auditor and Agree Appropriate Action in Respect of those Matters Raised (attached)

To receive the report of the Internal Auditor and agree appropriate action in respect of those matters raised

- 19. To Agree to Change the Financial Software Package (attached)**
To agree to change the financial software package
- 20. To Agree the Production and Publication of a Mayor's Handbook (attached)**
To agree the production and publication of a Mayor's Handbook
- 21. To Note the Savings Achieved as a Result of an Insurance Review (attached)**
To note the savings achieved as a result of an insurance review
- 22. To Recommend to Full Council the Recommendation from the Premises Committee to Investigate and Resolve the Damp Issue at the Town Hall (attached)**
To recommend to Full Council the recommendation from the Premises Committee to investigate and resolve the damp issue at the Town Hall
- 23. To Recommend to Full Council the Recommendation from the Premises Committee that the Town Clerk be Authorised to Negotiate Off-peak Hire Rates for the Council's Premises (attached)**
To recommend to Full Council the recommendation from the Premises Committee that the Town Clerk be authorised to negotiate hire rates for the Town Hall
- 24. To Recommend to Full Council that an Investigation into the Future Replacement of the Windows at the Town Hall be Undertaken (attached)**
To recommend to Full Council that an investigation into the future replacement of the windows at the Town Hall be undertaken
- 25. To Note the Need for Urgent Repairs to the Cemetery Roadways and Agree to Fund the Reconstruction by Way of a Public Works Board Loan (attached)**
- 26. Closure**

Yours sincerely



TOWN CLERK

ITEM 5

Financial Budget Comparison

Comparison between 01/04/13 and 28/02/14 inclusive.
Excludes transactions with an invoice date prior to 01/04/13

	2013/2014	Actual Net	Balance
INCOME			
CEMETERY			
210 War Graves Commission	£0.00	£0.00	£0.00
220 O2 Mast	£5,300.00	£5,314.75	£14.75
Total CEMETERY	£5,300.00	£5,314.75	£14.75
ALLOTMENTS			
300 ALLOTMENTS			
300/1 Allotment Rents	£9,700.00	£10,322.47	£622.47
300/2 Allotment Subsidy	£0.00	£0.00	£0.00
300 Total	£9,700.00	£10,322.47	£622.47
Total ALLOTMENTS	£9,700.00	£10,322.47	£622.47
TOWN COUNCIL			
100 PRECEPT	£508,420.00	£508,420.00	£0.00
118 ESTABLISHMENT - Agency Fees	£1,500.00	£1,500.00	£0.00
119 ESTABLISHMENT - Jute Bags	£0.00	£50.00	£50.00
120 RECYCLING CREDITS	£0.00	£0.00	£0.00
121 ESTABLISHMENT - Interest	£240.00	£639.64	£399.64
122 TOWN HALL			
122/1 Registrar's lease	£2,750.00	£3,306.00	£556.00
122/2 Hirings	£2,000.00	£2,241.77	£241.77
122/3 Weddings	£3,750.00	£2,347.92	-£1,402.08
122/4 Committee room	£3,250.00	£2,500.00	-£750.00
122 Total	£11,750.00	£10,395.68	-£1,354.32
123 FELIXSTOWE IN FLOWER	£4,500.00	£4,954.09	£454.09
130 BROADWAY HOUSE			
130/1 Licence Fee	£1,260.00	£0.00	-£1,260.00
130 Total	£1,260.00	£0.00	-£1,260.00
140 WALTON COMMUNITY HALL	£9,600.00	£6,371.92	-£3,228.08
Hiring Fees			
200 BURIAL FEES			
200/1 Annual Contribution - Trimley St Martin	£750.00	£750.00	£0.00
200/2 Interments	£61,000.00	£42,394.00	-£18,606.00
200/3 Memorials	£12,000.00	£13,194.50	£1,194.50
200/4 Purchase of grave/urn spaces	£9,000.00	£13,074.00	£4,074.00
200/5 Upkeep of grave spaces	£250.00	£316.00	£66.00
200/6 Genealogical Research & Transfer of Grant	£0.00	£518.00	£518.00
200 Total	£83,000.00	£70,246.50	-£12,753.50
Total TOWN COUNCIL	£620,270.00	£602,577.83	-£17,692.17
105 Council Tax Reduction	£64,903.60	£64,903.60	£0.00
902 Wings on Waves	£0.00	£8,248.67	£8,248.67
904 Reimbursements (inc £1380 for Broadway House Chairs)	£0.00	£1,955.73	£1,955.73
Total Income	£700,173.60	£693,323.05	-£6,850.55

Financial Budget Comparison

Comparison between 01/04/13 and 28/02/14 inclusive.
Excludes transactions with an invoice date prior to 01/04/13

		2013/2014	Actual Net	Balance
EXPENDITURE				
CEMETERY				
2000	CEMETERY			
2000/1	Other Expenses	£15,000.00	£17,209.41	-£2,209.41
2000/2	Gravemaster Digger	£3,300.00	£967.30	£2,332.70
2000/3	Vehicle Maintenance	£750.00	£248.00	£502.00
2000/4	Vehicle Contribution	£800.00	£0.00	£800.00
2000	Total	£19,850.00	£18,424.71	£1,425.29
2010	CEMETERY - STAFF			
2010/1	Employees (inc Nat Insurance)	£64,250.00	£67,836.05	-£3,586.05
2010/2	Employer's Pension Contribution	£11,700.00	£5,899.51	£5,800.49
2010	Total	£75,950.00	£73,735.56	£2,214.44
2020	CEMETERY EXTENSION	£4,000.00	£0.00	£4,000.00
2030	MEMORIAL WALL	£500.00	£0.00	£500.00
2040	LANGLEY AVENUE	£500.00	£0.00	£500.00
2998	Reserve - Memorial Wall x9010	£0.00	£0.00	£0.00
2999	Reserve - Cemetery Extension x9011	£0.00	£0.00	£0.00
Total CEMETERY		£100,800.00	£92,160.27	£8,639.73
ALLOTMENTS				
3000	ALLOTMENTS			
3000/1	General Expenses	£5,000.00	£5,943.74	-£943.74
3000/2	Vehicle Contribution	£400.00	£64.16	£335.84
3000/3	Vehicle Maintenance	£750.00	£154.42	£595.58
3000	Total	£6,150.00	£6,162.32	-£12.32
3010	ALLOTMENTS - STAFF			
3010/1	Employees (excl Establishment Expenses)	£7,000.00	£3,201.25	£3,798.75
3010/2	Employer's Pension Contributions	£1,500.00	£282.87	£1,217.13
3010	Total	£8,500.00	£3,484.12	£5,015.88
Total ALLOTMENTS		£14,650.00	£9,646.44	£5,003.56
TOWN COUNCIL				
1010	QUALITY DEVELOPMENT	£200.00	£0.00	£200.00
1020	TOWN COUNCIL NEWSLETTER	£3,900.00	£3,476.50	£423.50
1030	GRANTS ANNUAL			
1030/2	Felixstowe Wesel Committee	£200.00	£200.00	£0.00
1030/3	Felixstowe Salzwedel Association	£200.00	£200.00	£0.00
1030/5	Felixstowe Council for Sport & Recreation	£200.00	£200.00	£0.00
1030/6	Christmas Illuminations (including electricity)	£7,000.00	£6,200.00	£800.00
1030/7	Landguard Partnership	£700.00	£700.00	£0.00
1030/8	Felixstowe Citizen Advice	£1,500.00	£1,500.00	£0.00
1030/9	Felixstowe Inshore Patrol	£1,500.00	£1,500.00	£0.00
1030/10	Felixstowe Carnival Association	£500.00	£500.00	£0.00
1030/11	Level 2	£1,000.00	£1,000.00	£0.00
1030/12	Felixstowe/Bawdsey Foot Ferry	£200.00	£200.00	£0.00
1030/13	Art on the Prom	£500.00	£500.00	£0.00
1030/14	Orwell District Scouts	£150.00	£150.00	£0.00
1030	Total	£13,650.00	£12,850.00	£800.00

Financial Budget Comparison

Comparison between 01/04/13 and 28/02/14 inclusive.

Excludes transactions with an invoice date prior to 01/04/13

		2013/2014	Actual Net	Balance
1040	GRANTS OCCASIONAL	£1,600.00	£1,600.00	£0.00
1050	Landguard Fort Trust	£1,000.00	£1,000.00	£0.00
1060	ENHANCEMENT AND PROMOTIONAL SCHEMES	£5,000.00	£5,350.00	-£350.00
1070	PREMISES	£1,000.00	£1,060.00	-£60.00
1080	CONTINGENCY FUND	£5,000.00	£626.30	£4,373.70
1090	CCTV MAINTENANCE	£6,980.00	£6,980.00	£0.00
1100	GRIT/LITTER BIN PROVISION	£700.00	£400.00	£300.00
1110	SAFER NEIGHBOURHOOD TEAM	£250.00	£0.00	£250.00
1120	COMMUNITY RAIL PARTNERSHIP	£0.00	£0.00	£0.00
1130	REPAIRS & RENEWALS FUND	£500.00	£574.15	-£74.15
1140	BUS SHELTER CLEANING	£1,250.00	£678.37	£571.63
1150	PLAY EQUIPMENT	£1,500.00	£0.00	£1,500.00
1160	ELECTION EXPENSES	£3,000.00	£0.00	£3,000.00
1170	RESERVES	£4,000.00	£0.00	£4,000.00
1180	COMMUNITY FUND	£69,050.00	£15,578.05	£53,471.95
1190	PEEWIT HILL - GENERAL EXPENSES	£200.00	£0.00	£200.00
1195	PEEWIT HILL - STAFF			
1195/1	Employees (inc Nat Insurance)	£150.00	£43.59	£106.41
1195/2	Employer's Pension Contributions	£30.00	£7.50	£22.50
1195	Total	£180.00	£51.09	£128.91
1200	ESTABLISHMENT			
1200/1	Travelling Expenses	£600.00	£131.40	£468.60
1200/2	Transport Liaison Officer (Honorarium)	£250.00	£250.00	£0.00
1200/4	Professional Advice	£3,500.00	£2,367.40	£1,132.60
1200/5	Mayor's Official Allowance	£7,000.00	£7,000.00	£0.00
1200/6	General Establishment	£43,500.00	£33,315.03	£10,184.97
1200/7	Training & Development	£3,500.00	£6,119.33	-£2,619.33
1200/8	Computer System - Maintenance/replacement	£9,960.00	£6,285.55	£3,674.45
1200/9	Web Site	£1,200.00	£1,195.00	£5.00
1200/10	Wesel Twinning Expenses	£3,300.00	£3,032.90	£267.10
1200/11	Salzwedel Twinning Expenses	£1,100.00	£1,120.32	-£20.32
1200	Total	£73,910.00	£60,816.93	£13,093.07
1210	ESTABLISHMENT - STAFF			
1210/1	Salaries of Clerk & Staff (inc Nat Insurance)	£177,000.00	£192,444.98	-£15,444.98
1210/2	Employer's Pension Contributions	£34,500.00	£26,209.11	£8,290.89
1210	Total	£211,500.00	£218,654.09	-£7,154.09
1219	TOWN HALL - LOAN			
1219/1	Loan Repayment	£35,000.00	£17,365.97	£17,634.03
1219	Total	£35,000.00	£17,365.97	£17,634.03
1220	TOWN HALL			
1220/2	Running Costs	£25,000.00	£18,788.24	£6,211.76
1220/3	Cyclical Maintenance	£5,000.00	£0.00	£5,000.00
1220	Total	£30,000.00	£18,788.24	£11,211.76

Financial Budget Comparison

Comparison between 01/04/13 and 28/02/14 inclusive.

Excludes transactions with an invoice date prior to 01/04/13

		2013/2014	Actual Net	Balance
1230	FELIXSTOWE IN FLOWER			
1230/1	General Expenses	£7,000.00	£7,538.33	-£538.33
1230/2	Vehicle Contribution	£800.00	£0.00	£800.00
1230/3	Watering for Hanging Baskets	£3,500.00	£3,456.00	£44.00
1230	Total	£11,300.00	£10,994.33	£305.67
1240	FELIXSTOWE IN FLOWER - STAFF			
1240/1	Employees (Inc Nat Insurance)	£6,100.00	£4,687.17	£1,412.83
1240/2	Employers Pension	£1,200.00	£511.75	£688.25
1240	Total	£7,300.00	£5,198.92	£2,101.08
1300	BROADWAY HOUSE			
1300/2	Cyclical Maintenance	£1,000.00	£0.00	£1,000.00
1300/3	General Expenses	£1,000.00	£2,515.83	-£1,515.83
1300	Total	£2,000.00	£2,515.83	-£515.83
1310	BROADWAY HOUSE STAFF			
1310/1	Employees (inc Nat insurance)	£9,000.00	£7,110.57	£1,889.43
1310/2	Employer's Pension Contribution	£1,700.00	£1,088.80	£611.20
1310	Total	£10,700.00	£8,199.37	£2,500.63
1400	WALTON COMMUNITY HALL			
1400/1	General Expenses	£3,700.00	£2,099.76	£1,600.24
1400/2	Cyclical Maintenance	£3,000.00	£3,000.00	£0.00
1400	Total	£6,700.00	£5,099.76	£1,600.24
1500	WALTON COMMUNITY HALL STAFF			
1500/1	Employees (Inc Nat Insurance)	£2,000.00	£2,149.50	-£149.50
1500/2	Employers Pension	£450.00	£263.00	£187.00
1500	Total	£2,450.00	£2,412.50	£37.50
Total TOWN COUNCIL		£509,820.00	£400,270.40	£109,549.60

ITEM 6**To Agree to Revise the Financial Arrangements with Trimley St Martin Parish Council Regarding Burial of its Residents**

At present the Council charges non-Felixstowe residents double fees for internments in the cemetery, although the double fees are waived in respect of longstanding residents who, because of their care needs, have moved from the town shortly before their demise. At some stage, Council agreed to permit residents of Trimley St Martin to be buried in the cemetery without the charging of double fees, in return for an annual contribution of £750 from Trimley St Martin Parish Council.

This fee has not been reviewed for several years, and the net effect is that this Council is losing significant potential income, as demonstrated below:-

Financial Year	No. of Trimley St Martin residents interred/plots purchased	Actual burial Income	Burial income if double rates charged	Fee Paid by Trimley St Martin	Net loss to Felixstowe Town Council
2011/12	4	£2,659	£6,582	£750	£3,173
2012/13	4	£3,518	£5,932	£750	£1,666
2013/14 to date	1	£1,002	£2,004	£750	£252

On this basis the fee for Trimley St Martin Parish Council should be increased to **£2,500** with effect from 1st April 2015 (given that their budget for 2014/15 will have been set).

The risks associated with increasing the charge to Trimley St Martin Parish Council are that the Parish Council may withdraw from the arrangement, and Trimley St Martin residents may decide to use other cemeteries for the internment of their relatives. This would only result in a potential net loss of income if no Trimley St Martin residents decided not to use Felixstowe cemetery, as follows:-

Number of Internments	Present Total Income from Trimley St Martin	Income based solely on double fees (i.e. no Parish Council contribution)	Net change in income to Felixstowe Town Council
4	£4,268	£5,932	+£1,664
3	£3,450	£4,500	+£950
2	£2,550	£3,000	+£500
1	£1,750	£2,000	+£250
0	£750	£0	-£750

Members are recommended to increase the rate charged to Trimley St Martin Parish Council with effect from 1st April 2015.

ITEM 7

To Note the Recent Trends in Burials and Interments and Agree to Revise the Cemetery Fees

Although not yet computerised, it has been possible to undertake some basic analysis of trends within the use of the cemetery, which has confirmed that:-

- a) Since the opening of the Seven Hills Crematorium in 2010 there has been a marked decrease (a 20% reduction in the 3-year average) in urn plot burials
- b) This level of reduction since 2010 is also reflected in the purchase of lawn plot urn spaces
- c) The impact on interments over the same period has been negligible, with the 3-year average likely to increase at the end of this financial year
- d) Similarly the number of grave spaces purchased, and grave memorials erected over the period has remained static

There are also some anomalies in the present charges; whilst appropriate to charge non-residents double fees for interment (because it brings forward the need to start on the cemetery extension), there is no such rationale with memorials. In setting future charges these matters need to be both addressed and accounted for without reducing potential income.

The proposal is therefore to reduce the fees for urn interments (to compete with Seven Hills Crematorium), to reduce the fees for non-resident memorials, but to increase significantly the fees for non-resident interment. Using the 3-year averages over the period 2010/11 to 2012/13, the following forecasts can be made:-

		Average Last 3 Years	Current Fee	Expected Annual Income	Proposed Fee	Projected Income
Burials	Urn plots	30	133	£ 3,946	110	£ 3,263
	Urn plots ex-resident	10	266	£ 2,749	220	£ 2,273
	Single	25	446	£ 11,299	450	£ 11,400
	Single ex-resident	5	892	£ 4,460	900	£ 4,500
	Double	9	712	£ 6,171	725	£ 6,283
	Double ex-resident	2	1424	£ 2,373	1450	£ 2,417
	Triple	0	845	£ -	850	£ -
	Triple ex-resident	0	1690	£ 563	1700	£ 567
	Scattering of ashes	8	58	£ 464	50	£ 400
	Scattering of ashes ex-resident	2	116	£ 232	50	£ 100
	Purchases					
	Purchase of graves	26	746	£ 19,147	750	£ 19,250
	Ex- resident Purchase of graves	4	1492	£ 5,471	1700	£ 6,233
Memorials	Child	3	259	£ 691	250	£ 667
	Lawns urn plot	15	578	£ 8,863	550	£ 8,433
	Lawns urn plot ex-resident	2	1156	£ 2,312	1300	£ 2,600
	G of R urn plot	2	254	£ 593	250	£ 583
	G of R urn plot ex-resident	2	508	£ 847	600	£ 1,000
	Renewal Graves	1	373	£ 497	375	£ 500
	Memorial	43	209	£ 9,057	220	£ 9,533
	Ex-resident Memorial	4	418	£ 1,533	220	£ 807
	Plaque WofR	7	200	£ 1,333	200	£ 1,333
	Plaque WofR Ex-resident	0	400	£ 133	200	£ 67
	Plaque GofR	2	164	£ 328	200	£ 400
	Plaque GofR Ex-resident	2	328	£ 547	200	£ 333
	Kerbs	3	209	£ 557	200	£ 533
	Kerbs Ex-resident	0	418	£ 139	200	£ 67
	Additional Inscriptions	17	68	£ 1,156	75	£ 1,275
	Ex-Resident Additional Inscriptions	4	136	£ 499	75	£ 275
				£ 85,958		£ 85,093
			Burials	32256		31203
			Mems	15282		14623
			Purchase	38420		39267

Members are recommended to introduce these new charges with effect from 1st April 2014 and to change the termination from “Ex-Residents” to “Non-Residents”

ITEM 8

To Agree to Offer a Maintenance Agreement for Graves

At present there are a very small number of graves being maintained on a contracted basis by the Town Council. As this option seems not to have been previously actively marketed it is unclear as to how these few contracts were entered into.

However, it is considered that the practice of offering an annual maintenance contract should be extended, and actively marketed; it would provide “peace of mind” for absent dependants, and contribute towards the appearance of the cemetery.

To assist with administration, contracts would be offered for five years, with the fee payable in advance in one instalment; the cost would be dependent upon a chosen option, and would be based upon estimated labour and plant charges.

Members are recommended to agree to introduce maintenance agreements for graves, at a rate to be determined by the Town Clerk

ITEM 9

To Agree to Revise the Allotment Tenancy Agreement in Line with the NALC Model

The current allotment agreement is both out-dated and unenforced. This has resulted in substantial breaches of the agreement, with unauthorised and sometimes dangerous structures being erected on the allotments, and having to be removed at the Council's expense at the end of the tenancy. The National Association of Local Councils has produced a Model Agreement, reflecting the latest legislation and case-law, and it is proposed to introduce this Agreement with effect from 1st April 2014 for all new tenants, and from 1st April 2015 for existing tenants.

Those tenants who have already breached their existing Agreement will be permitted to retain their unlawful structures as long as they remain tenants. In addition some tenants currently reside outside the Town Council's area, and these too will be permitted to remain tenants.

The draft Model Agreement is set out below:-

NALC's TEMPLATE TENANCY AGREEMENT FOR AN ALLOTMENT GARDEN

THIS AGREEMENT made on the *[insert date]* day of *[insert month]* 20 *[complete]* between *[insert full name of Council]*

of *[insert Council's address]*
(‘the Council’) and *[insert full name of tenant]*

of *[insert tenant's address]* (‘the tenant’) by which
it is agreed that:

1. The Council shall let to the tenant the Allotment Garden situated at *[insert full postal address]* and referenced as *[insert number]* in the Council's Allotment Register (‘the Allotment Garden’) [outlined in red for identification purposes only on the plan attached].
2. The Council shall let the Allotment Garden to the tenant for a term of one year commencing on the *[insert date]* day of *[insert month]* 20*[complete]* [and thereafter from year to year] unless determined in accordance with the terms of this tenancy.
3. The tenant shall pay a yearly rent of £ *[insert amount]* whether demanded or not which shall be payable in full on the *[insert date]* day of *[insert month]* 20*[complete]* [and for every year after the first year of the tenancy on the *[insert date]* day of *[insert month]*]].
4. The tenant shall use the Allotment Garden only for the cultivation of fruit, vegetable and flowers for use and consumption by [him/herself] and [his/her] family.

5. The tenant shall not sell or undertake a business in respect of the cultivation and production of fruit, vegetable and flowers in the Allotment Garden.
6. During the tenancy, the tenant shall :
 - a) keep the Allotment Garden clean and in a good state of fertility and cultivation;
 - b) not cause a nuisance or annoyance to the owners or occupiers of land adjoining the Allotment Garden;
 - c) not keep livestock or poultry in the Allotment Garden other than reasonable numbers of hens or rabbits which shall not be kept for a business or a trade;
 - d) not bring to or keep animals in the Allotment Garden except those referred to in (c) above without first obtaining the Council's written consent;
 - e) not assign the tenancy nor sub-let or part with the possession of any part of the Allotment Garden;
 - f) except for buildings or structures which are reasonably necessary for the keeping of hens and rabbits referred to in (c) above and which may be subject to the tenant first obtaining planning permission, the tenant shall not erect a shed, greenhouse or other building or structure on the Allotment Garden without first obtaining the Council's written consent and if appropriate planning permission;
 - g) not fence the Allotment Garden without first obtaining the Council's written consent;
 - h) maintain and keep in repair the fences and gates forming part of the Allotment Garden;
 - i) trim and keep in decent order all hedges forming part of the Allotment Garden;
 - j) not plant any tree, shrub, hedge or bush without first obtaining the Council's written permission;
 - k) not cut, lop or fell any tree growing on the Allotment Garden without first obtaining the Council's written consent and if appropriate planning permission;
 - l) be responsible for ensuring that any person present in the Allotment Garden with or without the tenant's permission does not suffer personal injury or damage to his property;
 - m) permit an inspection of the Allotment Garden at all reasonable times by the Council's employees or agents;
 - n) not obstruct or permit the obstruction of any of the paths or roads which provide a means of access to and from the Allotment Garden or the Allotment Garden of another tenant [shaded brown for identification purposes only on the plan attached].
7. The tenant shall observe additional rules that the Council may make or revise for the regulation and management of the Allotment Garden and other allotment gardens let by the Council.
8. The Council shall pay all rates, taxes, dues or other assessments which may at any time be levied or charged upon the Allotment Garden.

9. The tenancy may be terminated by the Council serving on the tenant not less than twelve months' written notice to quit expiring on or before the 6th day of April or on or after the 29th day of September in any year.
10. The tenancy may be terminated by the Council by service of one month's written notice on the tenant if:
 - a. the rent is in arrears for 40 days or;
 - b. three months after the commencement of the tenancy the tenant has not observed the rules referred to in clause 7; or
11. If the tenant shall have been in breach of any of the foregoing clauses or on account of the tenant becoming bankrupt, the Council may re-enter the Allotment Garden and the tenancy shall thereupon terminate but without prejudice to any right of the Council to claim damages for any such breach or to recover any rent already due before the time of such re-entry but remaining unpaid.
12. The termination of the tenancy by the Council in accordance with clause 12 or after re-entry by the Council in pursuance of its statutory rights, shall not prejudice the tenant's statutory rights to compensation.
13. The tenancy may be terminated by the tenant by serving on the Council not less than two months' written notice to quit.
14. On the termination of the tenancy, the tenant shall remove any shed, greenhouse or other building or structure erected in the Allotment Garden unless the Council agrees otherwise which shall be confirmed in writing to tenant.
15. Any written notice required by the tenancy shall be sufficiently served if sent by registered post to or left at the parties' address. Any notice to be served by the tenant shall be addressed to the Council's [Clerk/ Allotments' Manager].

Signed by

.....

The tenant

and

.....[signature of the Council's Proper Officer]

[insert name and job title in capital letters]

For and on behalf of the Council

Members are recommended to introduce the new Allotment Tenancy Agreement for new tenants from 1st April 2014 and for existing tenants from 1st April 2015 subject to existing structures being retained by existing tenants.

ITEM 10

To Agree to Revise the Cemetery Regulations

The Regulations governing the Cemetery have not been reviewed for many years, and need regularising to reflect current practice and legislation. A new draft set of Regulations has been produced, which are shown below:-



FELIXSTOWE TOWN COUNCIL

Regulations in respect of the Council's Cemetery, Garden of Remembrance and Lawn Cemetery

Introduction

Our aim is to respect the rights and choices of any individual wherever possible, but to be fair to all, and above all to keep everyone safe. To maintain our cemetery to high standards, we need regulations that should be followed by all visitors to our cemetery.

Felixstowe Cemetery is located on Langley Avenue, Felixstowe IP11 2ND. The Cemetery Superintendant has an office situated at the Cemetery. The Superintendant is responsible for the day to day maintenance and running of the cemetery. All administration, including purchasing grave spaces, interments, and memorial applications should be directed to the Cemetery Administrator, Felixstowe Town Hall, Undercliff Road West, Felixstowe IP11 2AG.

Telephone 01394 282086.

In these regulations:

"Burial Authority" means Felixstowe Town Council.

"Cemetery" means Felixstowe Cemetery, Langley Avenue, Felixstowe IP11 2ND.

"Cemetery Office" means the Town Hall Felixstowe.

"Exclusive Right of Burial" means a right that may be purchased from the Burial Authority which grants the purchaser, and his or her successors the exclusive right of burial in a designated burial plot for a specified number of years.

"Grant Holder" means the owner(s) of an Exclusive Right of Burial.

To comply with the relevant laws, the cemeteries are run in accordance with the Local Authorities Cemeteries Order 1977, as amended by the Local Authorities (Amendment) Order 1986 as well as any regulations made by the Secretary of State.

Opening Hours

The Cemetery opening hours are 8.30 am to 4.00 pm in the Winter and 8.30 am to 8.00 pm in the Summer. The cemetery is open to the public every day of the year. Burials take place between 9.00 a.m. and 3.00 p.m. from Monday to Friday. If you would like a burial to take place outside these hours or at weekends every effort will be made to fit in with your requirements, although additional fees will be charged.

Specified areas in the Cemetery may be temporarily closed to visitors by placing notices warning of the intention in conspicuous positions at the entrance of the Cemetery and adjacent to the relevant areas.

The opening hours for the Cemetery Office, Town Hall are 9.00am to 4pm, Monday to Friday excluding Bank Holidays.

INTERMENTS

1. A Notice of interment must be given on the Council's prescribed form at the offices of the Felixstowe Town Council, Town Hall, Felixstowe, IP11 2AG between 9.00 a.m. and 4.00 p.m. [Mondays to Fridays] at least 48 hours preceding the proposed interment [exclusive of Saturdays, Sundays, Christmas Day, Good Friday and Statutory Bank Holidays.] Three clear days' notice must be given if a bricked grave is required. The notice given may be reduced on request in order to comply with the customary or religious practice of any community group. Details for arranging such burials are available on request from Felixstowe Town Hall.
2. All arrangements for interment made by telephone must be confirmed in writing within 24 hours.
3. In the case of a grave in respect of which the exclusive right of burial has been granted, the notice of interment must be signed by the registered owner or the legal representative-
4. Arrangements with the officiating ministers must be made by the undertaker or relatives. The Burial Authority accepts no responsibility whatsoever in connection therewith.

The Funeral Director is responsible for:

- a) Conducting the coffin to the grave in accordance with standards of safe practice and orderliness acceptable to the Burial Authority; and
- b) Providing enough bearers to lower the coffin.

5. No body must be interred unless contained in a coffin bearing a non-perishable nameplate, which gives details regarding the name of the deceased and date of death.
6. All coffins presented for interment must be constructed of a perishable nature. The use of lead, zinc linings etc is strictly prohibited.
7. Where a right of burial has been granted, the first interment in each grave must be at a depth of not less than five feet six inches and not more than eight feet six inches and no interment must take place in any such grave without a covering of earth three foot in thickness at the least measuring from the surface of the coffin to the ordinary level of the ground.
8. The relevant certificate(s) for the interment of the body issued by the Registrar and/or Coroner must be produced to an Officer of the Burial Authority prior to interment. Failure to produce the relevant certificate(s) will result in the interment being delayed until such a certificate(s) is produced.
9. The Grant holder is responsible for the removal and re-fixing of a memorial in connection with a burial and may only use approved contractors for this purpose, all Stonemasons shall be BRAMM registered. Memorials re-fixed following interment must be installed in accordance with the National Association of Memorial Mason's Recommended Code of Working Practice.
10. Unless the deceased is to be interred pursuant to an Exclusive Right of Burial, the Burial Authority shall specify the burial location.
11. A layer of earth at least six inches in thickness shall be left between each coffin in the same earthen grave.
12. We reserve the right of passage over all graves and to have any grave temporarily covered whilst carrying out excavations. We will tidy any disturbed neighbouring graves as soon as possible after the burial.
13. Only the Burial Authority can authorise or employ people to prepare graves.
14. Urns or receptacles containing cremated remains may be interred in private graves with the consent of the Grant holder and a Notice of Interment application form being submitted to the Cemetery Office. A certificate for Burial of Ashes issued by the Registrar of a Crematorium must be produced before the interment or scattering of the ashes takes place.
15. Cremated remains may not be scattered in any part of the Cemetery without the written permission of:
 - a) Any Grant Holder who's grave would be affected by the scattering; and
 - b) The Burial Authority

[B] PURCHASE OF BURIAL RIGHTS

1. The exclusive right of burial in any such grave space may be purchased by an inhabitant or non-inhabitant subject to the payment of the fees for the time being prescribed by the Council, and completion of the relevant application form.
2. The purchaser will have their details entered into a register that will be maintained for this purpose by the Burial Authority.
3. The Grant Holder is entitled to decide who is interred in the grave and whether a memorial can be erected on it (subject to the relevant fee being paid and permission from the Burial Authority).
4. The exclusive right of burial is currently granted for 50 years, this can be extended at any time for a period of either 25 years or 50 years subject to the relevant fee. When the exclusive right of burial period comes to an end the Grant Holder or his/her heirs or successors who have become the Grant Holder) will have the option of renewing that right, subject to any restrictions which may be in force at that time. Any right of burial that has expired must be renewed (and backdated if necessary) before an interment or memorial can be placed on the grave.
5. Ownership of the ground does not at any time pass from the control of the Burial Authority.
6. No transfer of the exclusive right of burial in a grave will be allowed without the approval of the Council and no transfer will be valid unless the Deed of Grant has been properly endorsed by the Clerk of the Council.
7. It is the responsibility of the Grant Holder to notify the Burial Authority of any change of name or address.
8. The Grant Holder is unable to transfer their exclusive right of burial to another grantee without:
 - a) The Grant Holder completing a Form of Assignment (obtainable from Felixstowe Town Hall) notifying the Burial Authority of the transfer; and
 - b) Payment of any prescribed fee as set out in the Table of Fees and Charges.

Upon receipt of the Form of Assignment and the prescribed fee, the Burial Authority will:

- a) Provide written confirmation of the transfer to both the transferor and transferee; and
- b) Update the register.

- 9 If it is not found to be practicable to effect the immediate transfer of the exclusive right of burial following the death of the registered owner, the person signing the notice of interment as owner of the right, shall thereby indemnify the Council against all claims in respect thereof.
- 10 If a Grant Holder dies without bequeathing his or her right in their will, the grave may be transferred to the name of the next of kin by submitting to the Burial Authority either:
 1. Letters of Administration or Grant of Probate;
 2. Statutory Declaration by the next of kin.

If Grant of Probate has been issued the ownership will be transferred to the executor(s) named in the Grant of Probate. Should the executor be a solicitor employed to administer the estate the ownership will be temporarily registered in the name of the executor following which it will be transferred into the name of the beneficiary/ies on receipt of a Form of Assent from the executor.

- 11 The exclusive right of burial can be purchased by joint owners, but no more than four owners per grave space will be allowed.

[C] MONUMENTAL WORK AND ERECTIONS

1. A Memorial Application form (obtainable from the Cemetery Office or local Stonemasons) must be submitted with drawings of every proposed erection with the proposed inscription showing all dimensions, sections etc., for the approval of the Council. The Stonemason must receive written authorisation from the Burial Authority, and the necessary fees must be paid before any memorial may be erected in the Cemetery or additional inscription placed on a memorial.
2. All memorials in the cemetery must be constructed, erected and fixed in accordance with BS8415 and the NAMM or BRAMM standard currently in force.
3. All Stonemasons must be BRAMM registered.
4. All gravestones, monuments and memorials must be of stone, marble or granite. Enclosures, erections and inscriptions are to be subject to the approval of the Council.
5. The stonemason's name and the cemetery plan reference and number of the grave must be cut in the memorial on the back of the headstone, close to the base of each memorial which must be visible after it is placed on the grave. These details must be clearly cut and painted in letters and numerals not exceeding 1" in height and an anchor symbol where a ground anchor has been fitted. This includes memorials that are removed for a second inscription or refurbishment.

6. The Burial Authority reserves the right to remove any unauthorised memorials.
7. While carrying out work within the Cemetery all approved contractors must ensure they:
 - a) report to the office building on arrival at the Cemetery and sign the visitor's book.
 - c) take all necessary precautions to protect the grass, trees, plants, walls, paths and adjacent memorials from damage. Any damage caused must be made good at the approved contractors expense; and
 - d) completely remove all materials, tools and rubbish from the Cemetery when work is not in progress.
8. Glass shades containing artificial flowers, jam jars, milk bottles or similar jars or bottles or other glass receptacles must not be allowed upon graves and the Council reserves the right to remove such shades, jars, bottles or other receptacles from graves together with any dead vegetation etc.
9. No grave space can have a memorial erected thereon unless the exclusive right of burial therein has been purchased.
10. The erection, removal or maintenance of memorials by Memorial Masons must be by prior appointment only.
11. All memorials remain at the sole risk of the owners thereof and the Council is not responsible for any damage or breakage which may occur to the same.
12. It is highly recommended that the owners of memorials obtain insurance including third party insurance.
13. All memorials must be soundly constructed of good material and must be kept in good repair by, or for the owner, and at the expense of the owner.
14. The authority reserves the right to periodically inspect and test memorials for stability and take actions considered appropriate in order to protect public safety. The Burial Authority reserves the right to notify in writing any Grant Holder if a memorial is considered unsafe. If the Grant Holder does not comply with the notice, the Burial Authority shall be entitled, at the Grant Holder's expense to revert the memorial back to a safe condition. If the memorial is felt to be too unsafe, or the grave owner cannot be found, the Burial Authority reserves the right to remove the memorial. After attempts to notify the Grant Holder in writing, and after a period of 60 days the Burial Authority reserves the right to dispose of the memorial without having any liability in respect of its actions.

17. No memorial or part of a memorial shall be removed from a grave without written approval of the Burial Authority. The Burial Authority's approval of a proposed burial shall be considered consent to temporarily remove a memorial from the grave to be opened.

[D] MAINTENANCE OF GRAVE SPACES

1. Wherever an interment has taken place [except in a brick grave] the grave shall forthwith be filled in with earth and the surface of such grave shall be covered with turf.
2. Low level planting only is permitted, flowers, bedding plants or bulbs are recommended. No plant or shrub must project over adjoining grave spaces and any such plants or shrubs planted to enclose a grave space shall not be permitted to grow above the height of 18 inches and the Council reserves the right to remove any plant or shrub.
3. The Burial Authority reserves the right to remove from any grave space and dispose of flowers, plants, floral tributes or wreaths which have deteriorated or become unsightly.

[E] MAINTENANCE OF GOOD ORDER

1. Any child under 16 years of age may be refused admission by the Council unless accompanied by a responsible adult and all visitors shall keep to the paved walks and drives as far as practicable, refrain from touching shrubs and flowers and must observe due decorum in all respects.
2. Any vehicle entering the cemetery or Langley Avenue, the cemetery access road, must observe a maximum speed limit of 5 m.p.h. Drivers must keep to the main roadways and park in a way that does not inconvenience visitors or staff.
3. Cycling is prohibited in any part of the cemetery; cyclists should dismount at the gate.
4. Photographers must not take photographs or film within the precincts of the cemetery during funerals except upon the express desire of the relatives concerned.
5. Every person who shall wilfully destroy or injure any building wall or fence belonging to the cemetery or destroy or injure any tree, plant or shrub therein or who shall daub or disfigure any wall thereof or climb over the walls or gates or put any placard therein or on any wall thereof or wilfully destroy injure or deface any monument, tablet, headstone or inscription or do any other wilful damage or who shall play at any game of sport or discharge firearms [save at a military funeral] or wilfully or unlawfully disturb any persons assembled for the purpose

of burying any body or who shall commit any nuisance within the cemetery is liable to prosecution.

6. Visitors must not stand, sit or lean on any of the memorials within the cemetery.
7. The Council will not accept responsibility for any tribute removed or otherwise damaged by persons not in the employment of the Council.
8. Seasonal tributes and holly wreaths still in place during the second week in February will be collected and disposed of by Cemetery staff.
9. Any person creating a nuisance, or disturbance or interfering with a burial service will be requested to leave the cemetery by a member of the cemetery staff or removed by a person authorised to do so, e.g. a police officer, following notification from the Cemetery office, and will be guilty of an offence.
10. The Council reserves the right of passage over all graves and to have any grave temporarily covered whilst carrying out excavations. Such coverings may comprise of a boxed platform, or similar, onto which excavated soil may be placed prior to a burial in an adjacent grave.

[F] WALL OF REMEMBRANCE

1. The size of wall plaques must be 8" wide by 6" deep by 2" thick square edged all round.
2. Plaques must be made of real, artificial or reconstructed stone.
3. Additional spaces for future use may be purchased provided a blank plaque is supplied for fixing at the same time as the first is purchased.

[G] GARDEN OF REMEMBRANCE

1. No permanent vase may be placed on, or memorial shrub or plant planted in the Urn Burial Garden, except for a plaque set at ground level.
2. Plaques should be set at ground level and their dimensions should be either 6" wide by 4" or 8" wide by 6"

[H] LAWN SECTION

1. A memorial headstone may be erected at the head of the grave, the size of which is to be determined by the Burial Authority and in a position approved by Burial Authority, subject to the payment of the prescribed fee for placing the memorial on the grave.
2. No other part of the grave space must be raised above ground level, and it shall be kept turfed flat all over as a lawn.
3. No memorial or flower receptacle or any other article or plant whatsoever must be placed on or in the turf except as herein provided.
4. The memorial must be of an approved material.
5. The headstone, with or without base, must not exceed 3 feet 6 inches at its maximum height, 2 feet 6 inches at its maximum width, 4 inches at its maximum thickness and 3 inches minimum thickness.
6. Any base above ground level shall be of the same material as the headstone and shall not exceed 5 inches in thickness, 15 inches front to back and 3 feet wide.
7. Provision may be made on the base for the reception of a flower vase or vases.
8. The Stonemason's name, cemetery plan reference and number of the grave must be cut in the memorial in a position visible after it is placed on the grave and must be completed in the same manner as the other inscriptions on the memorial.
9. The grave will be turfed over to its original level as soon as practicable after the burial. Flower tributes will be allowed to remain on the grave for not more than one week after the burial when they will be removed to prevent damage to the turf.
10. The memorial regulations applying to the Lawn Cemetery also apply in their entirety to the Lawn Memorial Garden except that the headstone must not exceed 2 feet at its maximum height and 1 foot 3 inches at its maximum width.
11. No kerb sets is permitted within the lawn cemetery including the lawn memorial garden.
12. The Rules and Regulations of Felixstowe Town Council Cemetery will also apply in the Lawn Cemetery, as far as such Rules and Regulations are not inconsistent with the foregoing Special Regulations nor with any other Rules and Regulations made by the Council applicable only to the Lawn Cemetery.

[I] ADMINISTRATION

1. No gratuities are allowed to be demanded or received by employees.
2. All notices, applications or enquiries under these regulations should be made to Felixstowe Town Council, Town Hall, Felixstowe IP11 2AG.
3. A separate schedule of fees is available on request.
4. The Council reserves the right to alter or vary the foregoing regulations or to deviate therefrom in any particular instance if it shall appear to them desirable to do so.

TOWN CLERK

Members are recommended to adopt these revised Regulations with effect from 1st April 2014

ITEM 11

To Note the New Cemetery Booklet and Agree its Reproduction

In 2014 the bereaved have a wider range of options regarding the burial of their relatives, and if the cemetery is to continue to attract income it is important that it should be promoted accordingly. The intention is to reproduce the attached draft Booklet to circulate to all the local undertakers, as an item which can be given out to persons responsible for choosing a burial site. Opportunity has been taken to include some photographs of the cemetery. The booklet when printed is A5 size.

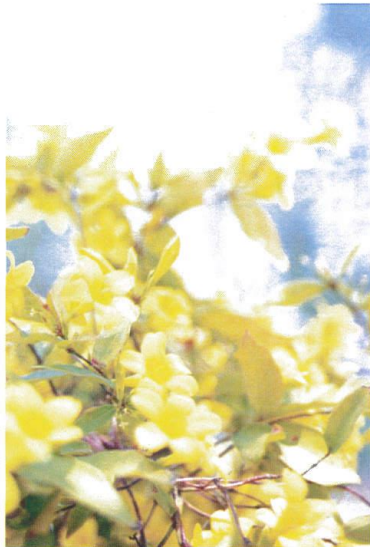


FELIXSTOWE CEMETERY
LANGLEY AVENUE
FELIXSTOWE

MAINTENANCE AND UPKEEP OF GRAVE SPACE

Felixstowe Town Council offer a maintenance and upkeep service:

- (a) Grass cutting and trimming a grave space.
- (b) Constructing garden top to a grave space.
- (c) Planting a grave space with flowers or bedding plants and bulbs (winter and summer) and keeping in order.



AN INTRODUCTION TO FELIXSTOWE CEMETERY

Felixstowe Cemetery is situated in Langley Avenue, Felixstowe IP11 2ND is accessed from Grange Road. It is owned and managed by Felixstowe Town Council. It serves the town of Felixstowe and the adjacent Parish of Trimley St. Martin. The cemetery facilities are available for residents of other areas but in these cases double fees are charged. A full table of fees is available on website www.felixstowe.gov.uk, or from your Funeral Director or Stonemason or direct from Felixstowe Town Council at the Town Hall, Felixstowe, Suffolk IP11 2AG (phone 01394 282086, fax 01394 285920 or email sue.faversham@felixstowe.gov.uk).

The Cemetery opening hours are 8.30 to 4.00 p.m. from 1st October to 31st March and 8.30 a.m. to 8.00 p.m. from 1st April to 30th September. The cemetery is open to the public every day of the year.

Burials take place between 9.00 a.m. and 3.00 p.m. from Monday to Friday. If you would like a burial to take place outside these hours or at a weekend every effort will be made to fit in with your requirements, although additional fees will be charged.

Felixstowe Cemetery was opened in the early years of the 20th century. The cemetery is divided into areas called blocks and was recently extended. New graves are mainly provided in the new Block L and in the Roman Catholic area Block K. There is an area set aside for children's burials within Block N.

There are now no new grave spaces available in the older part of the cemetery. Burials in existing family graves may still take place within the older part of the cemetery provided the original grave was dug to the appropriate depth.

Exclusive right of burial for all new graves and urn plots is granted for 50 years. Your Funeral Director will be able to advise you about this.

There are separate sections for the interment of ashes in Block J, Block O and in the older Garden of Remembrance adjacent to the Wall of Remembrance. Ashes may also be interred in existing family graves anywhere within the cemetery.



When considering your family funeral requirements you will need to decide whether you would like a grave which can be used for one or more additional funerals for your family at some future date. This will determine the depth of grave which is provided. Your Funeral Director will be able to advise you about this detail. A permit is required before any memorial is erected and this can be arranged by your Stonemason. The full Cemetery Regulations are available on the website or from the Town Hall.

Elaine Wiggins, the Cemetery Superintendent or her assistants Roger Newson, Roy Proctor or Tom Minns will always be pleased to help you and they are based at the Cemetery. Sue Faversham, the Cemetery Administrator, or any of the Staff based at the Town Hall are happy to give any help or advice and they can be contacted at Felixstowe Town Hall from Monday to Friday between 9.00 a.m. and 4.00 p.m.



Subject to the use of larger photographs, in a different order, Members are recommended to approve this booklet and its production.

ITEM 12

To Note the Current Situation Regarding Allotments and Vacant Plots

For the first time for some years, the situation regarding waiting lists for allotments has changed, and there are now vacant plots at all sites. It is too early to ascertain whether the situation has changed through age/infirmity (and death) of tenants, the release onto the market of several larger (20 rod) plots, the economic situation, or even the weather. Obviously if the trend continues the Council will need to review its provision to accommodate the future demand.

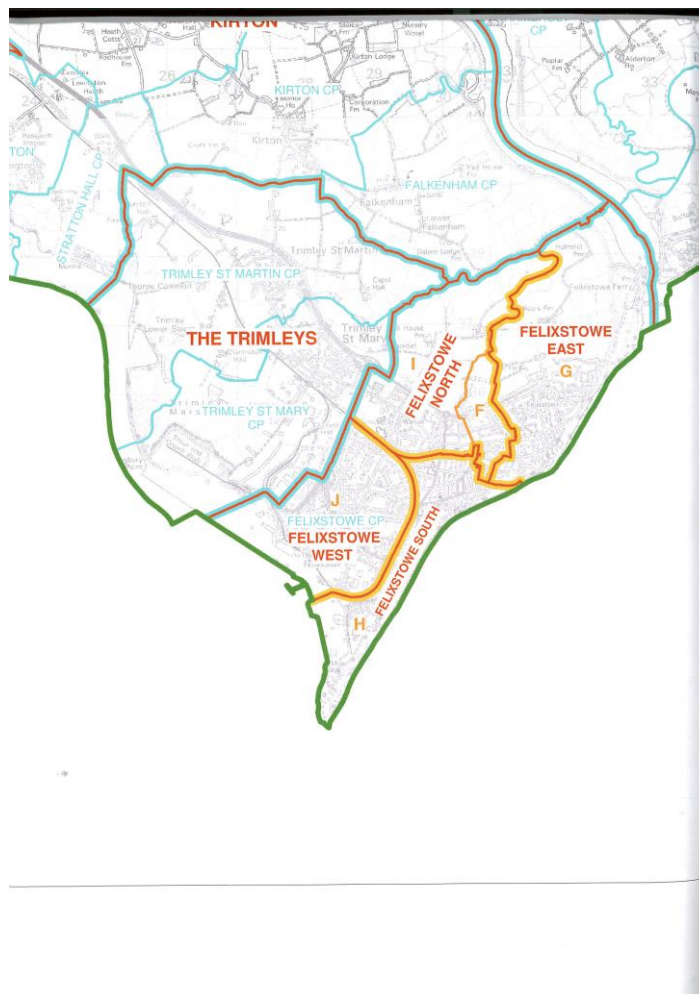
In the meantime the availability of allotments will be widely marketed, and, in addition, **the Committee are recommended to introduce a “First Year Discount” for new tenants of 5 rod plots.**

ITEM 13

To Comment on the Draft Recommendations of the Local Government Boundary Commission's Electoral Review

Draft recommendation

Felixstowe Town Council should return 16 parish councillors, the same number as at present, representing five wards: Felixstowe Allenby (returning 1 member), Felixstowe East (returning four members), Felixstowe South (returning four members), Felixstowe West (returning four members) and Felixstowe Walton (returning three members). The proposed parish ward boundaries are illustrated and named on Map 1.



ITEM 14

To Agree to the Allocation of Additional Earmarked Reserves from General Balances at Year End

The financial forecasts for the year end indicate that there is likely to be a net underspend of c£60,000. The usual practice is for these monies to return to (and increase) general reserves. However the Council is already aware of a number of likely commitments that will occur during 2014/2015 and is recommended to earmark these savings towards those future projects, as follows:-

ITEM 15

To Consider the Introduction of WiFi and Broadband to the Council Chamber

Whilst the Council's administrative computer router has a WiFi signal which extends to parts of the Council Chamber reception is patchy and Members have complained about the poor reception. The proposal is therefore to introduce a new, standalone, broadband line and router into the upper floors in such a way that, hopefully, reasonable WiFi reception can be obtained in all the public areas. The reason for an additional standalone feature is to ensure separation from the Council's own network (if there is a need to access the Council's network there are sufficient wired plugs in the upper public areas to do so).

The estimated cost will be

ITEM 16

To Respond to Consultation on Proposed Changes to VAT rules affecting Local Councils

The European Union is consulting, Europe-wide, on changes to VAT rules regarding local councils. As councils will be aware, Section 33 of the Value Added Tax Act 1994 provides the basic power for local councils to obtain refunds of VAT in certain cases, which is of considerable help to councils in supporting the community

The options being considered are:

a) Full taxation of public bodies and activities in the public interest.

Although, the consultation indicates that this option is unlikely to be carried forward, local councils would not wish to see any chance of this being implemented as it would completely remove the ability for local councils to reclaim VAT. If implemented this would remove the zero rate for VAT on new build community assets, such as village halls, and would remove the ability of local councils to reclaim VAT on goods bought by them for the benefit of the community.

b) Full compensation of input VAT at EU level.

Local councils reclaim VAT and they would no doubt welcome a refund system which enabled work to take place on village assets with a subsequent VAT refund. This can apparently be implemented by national legislatures

without recourse to the European Union but the European Commission is considering whether implementing a uniform refund system across the European Union would be worthwhile.

c) Deletion of special rules relating to public bodies (Article 13 of the VAT Directive), while keeping all or most of the current exemptions in the public interest.

This option explores concentrating on the activity rather than which body is carrying out the activity e.g. it might equalise private and public sector activities. What councils would not welcome is a move to withdraw their ability to reclaim VAT for any of their activities which are specifically focussed on supporting the community.

d) Change the treatment for specific sectors

Again this could be problematic for local councils depending on how a reclassification of sectors for taxation purposes is effected. However, the consultation refers to specific sectors, such as hospital and postal services. It is telling that the options explored refer to the 'advantage' 'of moving a step further forward towards reducing the scope of VAT exemptions, which would help Member States in the current process of fiscal consolidation.'

The European Commission indicates that it welcomes contributions from all parties interested and a recent extension of the deadline for submissions perhaps indicates that there has been an unexpectedly high level of interest in this issue.

Members are recommended to comment on the consultation, with option (b) as their preferred option.

ITEM 17

To Consider and Agree to the Request from the Trustees of the De la Roche and Felixstowe Widows Charity, Felixstowe War Memorial Cottages and King George VI Coronation Memorial Homes Charities that the Council second the Town Clerk, and such other staff as required from time to time, to support the administration of the Charities

Members will be aware that, in accord with the individual Trusts, the Council has a right to appoint Trustees to these charities. For many years the Clerk has acted as (unpaid) Clerk to the charities, together with other staff assisting in an administrative capacity. However no formal agreement between the organisations exists, and the situation needs to be regularised by way of a formal agreement to second such staff, subject to the final decision of the Town Clerk, taking into account overall demands on the Town Council, as to the number of hours which may reasonably be allocated.

Members are recommended to formally approve the secondment of staff to these charities subject to existing demands on the Town Council's establishment

ITEM 18

**To Receive the Report of the Internal Auditor and Agree Appropriate Action in
Respect of those Matters Raised**



Internal Audit Report
Quarter ending: 31st December 2013

Name of Council:	Felixstowe Town Council
Precept figure:	£ 573,323.60
Income to date:	£ 691,003.93
Expenditure to date	£ 446,705.82

Subject	Requirements	Comments/Recommendations
1. Proper Book-keeping	Cash book updated regularly.	<p>The council uses the Edge accounting package the cash book is reconciled on a monthly basis.</p> <p>It was noted during this quarterly audit that the accounting package allows for previously reconciled items to be changed and for reports to be reprinted with the new information without showing that they are amendments. This practice could allow for previously reported information to council, being changed without recourse. It was also apparent that the town council have difficulty in receiving a quick response from Edge when problems occur and have several queries outstanding with them.</p> <p>Recommendation: That the council considers the viability of the Edge system as a suitable accounts package for the Town Council.</p>
	S137 separately recorded and minuted.	None shown in the cash book.
	Correct arithmetic and balancing.	Spot checks were made and were found to be correct.

	Supporting paperwork for payments, Invoices, and appropriate authorisation	18 payments were cross checked against cheque book, cash book, bank statement, invoice and finance report attached to council minutes. All were found to be in order.
3. Risk management	Evidence that risks are being identified and managed.	<p>The council's Risk assessments were adopted at finance and general purpose meeting 20 March 2013. In this quarter the council has purchased new risk assessment software.</p> <p>Investment strategy adopted at FG&P meeting 23/10/13 and the councils bank accounts were rationalised to:</p> <ol style="list-style-type: none"> 1. A current account with overnight 'sweep' to a low interest bearing account. Sweep triggered at £2,000. 2. A low interest bearing account, maximum holding not to exceed £50,000. 3. A high interest bearing account. <p>The council also resolved that an independent source conduct an annual review of the credit ratings of the organisations with which the council's money is invested.</p>

5. Income controls	<p>Monitoring of precept and any other Income.</p> <p>Reserves General and Earmarked.</p>	<p>8 items of income were cross checked against invoice, cash book and bank statement. All were found to be in order.</p> <p>Allotment rents will be increased by 25p per rod in October 2014 and water charges increased by 50p – resolved at meeting 2/10/13.</p> <p>The council has general reserves of £114,973 and earmarked reserves of £595,067.</p>
6. Petty cash/expenses procedure	Established system in place, and associated supporting documents	The petty cash float is £250. Receipts are required for expenditure. 5 items of were checked against receipts and cash book. All were found to be in order.
7. Payroll controls	PAYE/ NIC system in place.	All were found to be in order. All staff previously paid on a weekly basis are in the process of being moved to monthly pay.
8. Asset control	<p>Inspection of Asset register.</p> <p>Cross checking of Insurance cover.</p>	<p>The asset register is in the process of being revised/updated.</p> <p>Assets to be defined as any single item having a value over £500 as per minutes 4 December 2013.</p>

10. Review of the system of internal control	Date review completed.	Internal controls were reviewed and adopted 20 March 2013 finance and general purposes meeting.
11. Additional comments		There are no additional comments or recommendations for this quarterly audit.

Signed *A. Turner*

Date *6/3/2014*

On behalf of Suffolk Association of Local Councils

ITEM 19

To Agree to Change the Financial Software Package

Accounts Package

The Council currently uses the Edge Accounting package specifically designed for local councils, and is currently nearing the end of its second year of computerised accounting. The Acting Town Clerk, and the Independent Internal Auditor, have both raised the same concern with the package, in that it is possible to “undo” transactions and alter them retrospectively; this is a serious weakness in the system and offers the opportunity for fraud. In addition the detailed level of reporting for a Council of this size is weak, with the only way to sum the total spend on a common element of spending (say stationery) across a number of account headings (Cemetery, Town Hall, etc) is by way of a calculator.

At the closure of the 2012/2013 accounts Edge took three days of their consultant’s time, on site, to be able to represent the Public Works Loan Board in the accounts, and during the past six months enquiries to the help-desk have either gone unanswered, or been answered only after unacceptable delays.

It now transpires that on 2nd December 2013 Edge Designs Limited, the major company, went into administration. Although a “new” company has arisen from the ashes, the fact that Felixstowe Town Council was not notified of these difficulties casts doubt as to whether the package will be available in the long-term. This is of particular concern as the arrangement with Edge is that all the inputted data is held on their server and if not available to the Town Council would mean recreating the data from scratch.

The combination of these factors means that Council needs to review its finance package immediately, with a view to initiating a new package from 1st April. The market leader, in terms of number of users (especially larger councils) and simplicity of both operation and reporting is Omega. This package is used by all the larger councils in Suffolk, which means there is a local support network.

The purchase price of the software is £1,000, plus an annual support fee of £587 (for up to five users). This compares to an annual licence fee of £580 for Edge (two users). This sum could be met from the Establishment Costs budget for 2013/2014. Training, which could be met from the 2014/2015 training budget is approximately £1,600 (for four days).

In view of the urgency (Full Council does not meet until after 1st April) Members are recommended to purchase the Omega package and report the action to Full Council.

ITEM 20

To Agree the Production and Publication of a Mayor’s Handbook

With the imminent departure of the current Mayor’s Secretary the opportunity has been taken to produce a Handbook, containing information for all Councillors and staff on those matters of both civic and ceremonial process and protocol that a Mayor is required to know and enact.

The present Mayor’s Secretary has been heavily responsible for the compilation of this Handbook, and the Mayor’s Secretary-to-be has had sight of, and input to, the finished booklet. A copy of the Handbook has been sent by separate cover and, if adopted, will be put onto the website.

Members are recommended to adopt the Mayor's Handbook

ITEM 21

To Note the Savings Achieved as a Result of an Insurance Review

The Council's Insurance is due for renewal each April. This year the opportunity has been taken to review the risks insured, and the level and type of cover for each risk, with a resultant saving, following the obtaining of three quotations, of around £7,000 per annum. The insurance, via a recognised broker, is with Aviva.

This item is for information only.

ITEM 22

To Recommend to Full Council the Recommendation from the Premises Committee to Investigate and Resolve the Damp Issue at the Town Hall

This winter the damp issue at the Town Hall has become severe, and there has been further water damage through ingress into the ceiling in the Council Chamber. As part of the emergency measures to try and identify the source of this leak, the Acting Town Clerk has commissioned an independent survey of the whole front fascia of the Town Hall with a view to obtaining an independent opinion as to the cause of the damp which is damaging the internal decorations along the front of the building. A full report will be presented to Full Council as soon as possible as it is important that any remedial works are undertaken during the summer.

Members are recommended to recommend to Full Council that this review be agreed and consideration be given as to the resolution of the damp issue affecting the fabric of the building

ITEM 23

To Recommend to Full Council the Recommendation from the Premises Committee that the Town Clerk be Authorised to Negotiate off-peak Hire Rates for the Council's Premises

The Premises Committee agreed to authorise the Town Clerk to negotiate hire rates for council premises during off-peak periods.

Members are recommended to recommend this to Full Council for adoption

ITEM 24

To Recommend to Full Council that an Investigation into the Future Replacement of the Windows at the Town Hall be Undertaken

The Premises Committee heard that the Town Hall windows, on the sea-facing side, were in need of urgent attention and agreed to attend to the windows at the Town Hall subject to a further report on costs.

Members are recommended to recommend this to Full Council for adoption

ITEM 25

To Note the Need for Urgent Repairs to the Cemetery Roadways and Agree to Fund the Reconstruction by Way of a Public Works Board Loan

Since December it has been necessary to close one of the three entrance gateways into the cemetery because of its unsafe condition. Whilst the roadway in the newer part of the cemetery was constructed recently, the roadways in the original cemetery would appear to have had little by way of reconstruction since its opening.

Complaints have been received from both Funeral Directors and the public about the state of the roads and paths in the older part of the cemetery, and it appears that the matter has been raised previously, as there is a quotation for the works on file.

The Council, as landowner, has a duty of care to all persons who might, with approval or otherwise, enter its land, and there is a real danger of an accident, particularly to the more elderly of our population (who, by default, comprise the majority of visitors to the cemetery).

The estimated scale of the works, based on a reconstruction to the same specification as the newer roadway, is in excess of £100,000. The precise figure will be known once tenders have been received. Whilst there is an sum of £100,000 (rising by £5,000 per annum) in earmarked reserves, this is set aside for construction of the future cemetery extension, which will be required within the next ten years.

The proposal is therefore that the financing of the reconstruction of the roadways be by way of a Public Works Board Loan, with a repayment within twenty-five years. Based on the loan repayments for the Town Hall this would give an annual repayment of circa £7,000 per annum.

In the event that the roadways are not reconstructed within the next six months the Town Council will be required to prevent public access to the older part of the cemetery in order to protect its legal position.

If borrowing is agreed, it is perhaps relevant to consider the state, and future, of the cemetery railings, which in places are rusted through. The cost of renewal of the

whole length is not known, but likely to be in excess of £50,000. However, subject to legal opinion, it may be possible to achieve the same objective of the present railings (i.e. prevent unlawful access) by way of an alternative scheme which fences off Langley Avenue.

Members are recommended to:-

- a) Agree to finance the roadways and railings by way of borrowing over 25 years**
- b) Agree to the drawing up of specifications and schedules of works**
- c) Agree to invite tenders and appoint contractors**
- d) Agree to investigate the rights of passage along Langley Avenue**