

# INGLETON PARISH COUNCIL

## Precept Information 2019

### Background

Parish councils may raise a 'precept' on the council tax bills produced by their local billing authority (unitary authority or district council). This is essentially a demand for a sum to be collected through the council tax system. Council tax-payers cannot refuse to pay it, and the billing authority cannot refuse to levy it. It is the only source of tax revenue available to parish councils.

**NOTE: Parish councils may raise money from other sources if they so wish. They may accept gifts from parishioners, or raise money from grant-making bodies or Government initiatives. They may set up lotteries to raise funds locally, though they must hold a licence from the Gambling Commission under section 98 of the Gambling Act 2005. They may also set up a public subscription for a specific purpose, to be subscribed to by electors in the parish.**

There is no limit to the size of the parish precept, but Parish Councils can only spend public money where they have specific legal powers or duties. Examples of areas where Parish Councils have powers are planning, highways, transport and traffic, community safety, housing, street lighting, allotments, cemeteries, playing fields, community centres, litter, war memorials, seats and shelters, and rights of way. A list of the main powers and duties of a Parish Council are listed at the end of this document in appendix 1. Please note that this list is not comprehensive.

**NOTE: In April 2012, the Government introduced the general power of competence for eligible local councils. The general power of competence is designed to make it easier for eligible councils to act. It is intended to permit eligible local councils to do anything that an individual might do, as long as other legislation does not forbid it. This could include, for example, the development of land for residential or commercial purposes. Councils who are not eligible to use the general power of competence, such as Ingleton Parish Council, can undertake an activity only when specific legislation allows it.**

Parish Councils should have financial regulations (as part of standing orders) giving details of how the council must manage its finances and a financial risk management document outlining the potential financial risks and the measures used to address them. Copies of Ingleton Parish Council's financial regulations and financial risk management documents are provided at the end of this document in appendix 2 and 3 respectively. The council operates an overall system of internal control appropriate to the council's expenditure and activity and arranges for an internal audit each year, where someone (other than the Responsible Financial Officer [RFO] and acting independently of the council) scrutinises the council's financial systems.

### Value for Money

It is essential that the council provides value for money. This means ensuring that public money is spent efficiently to provide an effective service. The aim is to get the most council activity for the least possible expense without compromising quality. The budget is an essential tool for controlling the council's finances. It demonstrates that the council will have sufficient income to carry out its activities and policies. By checking spending against budget plans on a regular basis at council meetings, the council controls its finances during the year so that it can confidently make progress towards what it wants to achieve.

## 2019 Priorities

Ingleton Parish Council is entrusted with the custodianship of a number of assets, facilities and resources which benefit the community. Last year (2018) the Council's first priority was to invest in returning these assets, facilities and resources to an acceptable standard for use by the community. The most significant works in this respect were repairing the Pavilion, reinstating the cricket pitch, and repainting the Bus Shelters.

The Pavilion has received an upgrade to its electrics and the addition of emergency lighting to meet building and fire safety codes. It has also had repairs to its roof, and the replacement of all rainwater goods and fascia. In addition, the doors, soffit, woodwork, and clock have been repainted and the security upgraded. The Cricket pitch has been scarified and re-seeded, but still needs additional work to be ready for play. The bus shelters have been repainted by a valued volunteer from the village.

Having completed last year's first priority, the Parish Council have set the following priorities for 2018:

**Priority 1: To ensure Ingleton Parish Council Precept income is adequate to run the Council and to maintain assets, facilities and resources within the Parish to an acceptable standard.**

Having arrived at a position where all current assets, facilities and resources have been restored to a reasonable standard the Council will set its precept to ensure that adequate provision has been made for their maintenance. The Council will not permit Parish resources under its custodianship to become unusable due to under-investment and/or lack of maintenance.

**Priority 2: To invest in further community assets, facilities and resources, where there is evidence of demand, clear benefit to some or all of the community, and where it is viable to preserve and maintain those assets, facilities and resources from within the council's budget.**

The Parish Council exists to serve the people of the Parish of Ingleton and it is committed to listening to the voice of parishioners and responding to their needs. We will invest in additional resources only where there is evidence of demand that such investment is desirable to the Parish, and where such investment can be shown to clearly benefit some, or all of the community. Any future investment in assets, facilities and resources will only be undertaken where it is viable to preserve and maintain those assets, facilities and resources from within the Council's budget. Investment in new Parish resources will be funded by VAT recovery, Grant applications, and general fundraising.

**Priority 3: To work in partnership with community groups, voluntary organisations and other local authorities, including neighbouring local councils, to benefit the community.**

Building on the strong relationships that the Council has built with the Ingleton District Community Association, we will work closely with members of the Parish and groups and organisations that represent and work within the Parish. Collaboration in this way is especially desirable where it facilitates investment in community assets, facilities and resources. The Parish Council is the servant of the people of the Parish, and should act in the interests of the Parish at all times.

## 2019 Budget

To support the Ingleton Parish Council priorities for 2019 the following budget has been proposed by the Responsible Financial Officer.

NOTE: The following assumptions have been used in setting the budget:

1. Expenditure increases annually at the rate of inflation
2. Inflation remains at 3%
3. No additional Expenditure Items incurred
4. Estimates hold true for Pavilion and Field maintenance

5. DCC continue to assign budget including Household number increases at +6.9 per annum
6. LCTRS Top-up is not available from 2019 onward
7. Parish Clerk at 4.5 hours/week, paid in line with NALC and SLCC Salary Scales
8. Per Household figures are based on the average Council Tax Band D property
9. VAT recovery not included (to be transferred to INVESTMENT/PROJECT accounts)

2019/21			
<b>INCOME</b>			
ITEM	2019	2020	2021
LCTRS Topup	£ -	£ -	£ -
Precept	£ 6,890.63	£ 7,421.20	£ 7,643.84
Total	£ 6,890.63	£ 7,421.20	£ 7,643.84
Increase	0.250	0.077	0.030
Property count (+6.9/annum)	193.40	193.40	200.30
Household Cost	£ 35.63	£ 38.37	£ 38.16
Increase per household (£)	£ 6.04	£ 2.74	-£ 0.21
weekly increase	£ 0.12	£ 0.05	-£ 0.00
INCOME	£ 6,890.63	£ 7,421.20	£ 7,643.84
EXPENDITURE	£ 7,205.26	£ 7,421.42	£ 7,644.06
BALANCE	-£ 314.64	-£ 0.22	-£ 0.22
Inflation Rate		0.03	0.03
<b>EXPENDITURE</b>			
ITEM	2019	2020	2021
IPC Costs	3%	3%	3%
Clerk (see Sheet 3)	£ 3,012.75	£ 3,103.13	£ 3,196.23
Insurance	£ 631.16	£ 650.09	£ 669.59
Subscriptions	£ 75.45	£ 77.71	£ 80.05
Audit	£ 127.31	£ 131.13	£ 135.06
Sundries	£ 137.92	£ 142.05	£ 146.32
Website	£ 127.31	£ 131.13	£ 135.06
Electoral Services	£ 212.18	£ 218.55	£ 225.10
TOTAL	£ 4,324.07	£ 4,453.79	£ 4,587.41
Pavilion	3%	3%	3%
Annual Painting	£ 212.18	£ 218.55	£ 225.10
Wear & Tear	£ 159.14	£ 163.91	£ 168.83
Fire Extinguisher	£ 26.52	£ 27.32	£ 28.14
PAT Testing	£ 21.22	£ 21.85	£ 22.51
Structure & Building Fabric	£ 318.27	£ 327.82	£ 337.65
Electrical Certification	£ 10.61	£ 10.93	£ 11.26
Utilities	£ 495.23	£ 510.08	£ 525.39
TOTAL	£ 1,243.16	£ 1,280.46	£ 1,318.87
Field	3%	3%	3%
Play Area	£ 159.14	£ 163.91	£ 168.83
Goals	£ 53.05	£ 54.64	£ 56.28
Grass Cutting (.5)	£ 712.92	£ 734.31	£ 756.34
TOTAL	£ 925.10	£ 952.86	£ 981.44
Greens	3%	3%	3%
Grass Cutting (.5)	£ 712.92	£ 734.31	£ 756.34
TOTAL	£ 712.92	£ 734.31	£ 756.34
GRAND TOTAL Expenditure	£ 7,205.26	£ 7,421.42	£ 7,644.06
INCOME	£ 6,890.63	£ 7,421.20	£ 7,643.84
EXPENDITURE	£ 7,205.26	£ 7,421.42	£ 7,644.06
BALANCE	-£ 314.64	-£ 0.22	-£ 0.22

**END**

## Appendix 1: Powers of a Parish Council

# POWERS OF A PARISH COUNCIL

Function	Powers & Duties	Statutory Provisions
Allotments	Duty to provide allotments.  Power to improve and adapt land for allotments, and to let grazing rights	Small Holding & Allotments Act 1908, ss. 23, 26, and 42
Baths and washhouses	Power to provide public baths and washhouses	Public Health Act 1936, ss. 221, 222, 223 and 227 Open Spaces Act 1906, Ss 9 and 10; Local Government Act 1972, s. 214; Parish Councils and Burial Authorities (Miscellaneous Provisions) Act 1970, s. 1
Burial grounds, cemeteries and crematoria	Power to acquire and maintain  Power to provide  Power to agree to maintain monuments and memorials Power to contribute towards expenses of cemeteries	Local Government Act 1972, s. 214(6)
Bus shelters	Power to provide and maintain shelters	Local Government (Miscellaneous Provision) Act 1953, s. 4
Bye-laws	Power to make bye-laws in regard to pleasure grounds  Cycle parks  Baths and washhouses Open spaces and burial grounds Mortuaries and post-mortem rooms	Public Health Act 1875, s. 164 Road Traffic Regulation Act 1984, s.57(7) Public Health Act 1936, s.223 Open Spaces Act 1906, s.15 Public Health Act 1936, s.198
Clocks	Power to provide public clocks	Parish Councils Act 1957, s.2
Closed churchyards	Powers as to maintenance	Local Government Act 1972, s.215
Common pastures	Powers in relation to providing common pasture	Smallholdings and Allotments Act 1908, s.34

<b>Function</b>	<b>Powers &amp; Duties</b>	<b>Statutory Provisions</b>
Conference facilities	Power to provide and encourage the use of facilities	Local Government Act 1972, s.144
Community centres	Power to provide and equip buildings for use of clubs having athletic, social or recreational objectives	Local Government (Miscellaneous Provisions) Act 1976 s.19
Crime prevention	Powers to install and maintain equipment and establish and maintain a scheme for detection or prevention of crime	Local Government and Rating Act 1997, s.31
	Power to contribute to police services e.g. PCSOs	Police Act 1996, s.92
	Duty on Parish Councils to consider crime reduction in every policy and action	s17 Crime and Disorder Act 1998 (as amended)
Drainage	Power to deal with ponds and ditches	Public Health Act 1936, s.260
Dogs	Power to make a Dog Control Order	Cleaner Neighbourhoods and Environment Act 2005
	Power to take enforcement action against those who commit an offence against a Dog Control Order	
Entertainment and the arts	Provision of entertainment and support of the arts	Local Government Act 1972, s.145
Flyposting and Graffiti	Power to take enforcement action against those that flypost or graffiti	Cleaner Neighbourhoods and Environment Act 2005
Gifts	Power to accept	Local Government Act 1972, s.139
Highways	Power to maintain footpaths and bridle-ways	Highways Act 1980, ss.43,50
	Power to light roads and public places	Parish Councils Act 1957, s.3;
	Provision of litter bins	Highways Act 1980, s.301
	Powers to provide parking places for bicycles and motor-cycles, and other	

<b>Function</b>	<b>Powers &amp; Duties</b>	<b>Statutory Provisions</b>
	vehicles	
	Power to enter into agreement as to dedication and widening	Litter Act 1983, ss.5,6
	Power to provide roadside seats and shelters	Road Traffic Regulation Act 1984, ss.57,63 Highways Act 1980, ss.30,72
	Consent of parish council required for ending maintenance of highway at public expense, or for stopping up or diversion of highway	Parish Councils Act 1957, s.1
	Power to complain to highway authority as to unlawful stopping up or obstruction of highway or unlawful encroachment on roadside wastes	Highways Act 1980, ss.47,116
	Power to provide traffic signs and other objects or devices warning of danger	Highways Act 1980, s.130
	Power to plant trees and lay out grass verges etc. and to maintain them	Road Traffic Regulation Act 1984, s.72 Highways Act 1980, s.96
Investments	Power to participate in schemes of collective investment	Trustee Investments Act 1961, s.11
Land	Power to acquire by agreement, to appropriate, to dispose of	Local Government Act 1972, ss.124, 126, 127
	Power to accept gifts of land	Local Government Act 1972, s.139
Litter	Provision of receptacles	Litter Act 1983, ss.5,6
	Power to take enforcement action against those that litter	Cleaner Neighbourhoods and Environment Act 2005
Lotteries	Powers to promote	Lotteries and Amusements Act 1976, s.7

<b>Function</b>	<b>Powers &amp; Duties</b>	<b>Statutory Provisions</b>
Mortuaries and post mortem rooms	Powers to provide mortuaries and post mortem rooms	Public Health Act 1936, s.198
Open spaces	Power to acquire land and maintain	Public Health Act 1875, s.164 Open Spaces Act 1906, ss.9 and 10
Parish documents	Powers to direct as to their custody	Local Government Act 1972, s.226
Telecommunications facilities	Power to pay public telecommunications operators any loss sustained providing telecommunication facilities	Telecommunications Act 1984, s.97
Public buildings and village hall	Power to provide buildings for public meetings and assemblies	Local Government Act 1972, s.133
Public conveniences	Power to provide	Public Health Act 1936, s.87
Sustainable communities	Able to be represented on a panel of representatives to be consulted on proposals that would contribute to sustainable communities	Sustainable Communities Act 2007
Town and country planning	Right to be notified of planning applications	Town and Country Planning Act 1990, Sched.1, para. 8
Tourism	Power to encourage visitors and provide conference and other facilities	Local Government Act 1972, s.144
Traffic calming	Powers to contribute financially to traffic calming schemes	Highways Act 1980, s.274A
Transport	Powers in relation to car-sharing schemes, taxi fare concessions and information about transport	Local Government and Rating Act 1997, s.26, 28 and 29
	Powers to make grants for bus services	Transport Act 1985, s.106A
War memorials	Power to maintain, repair, protect and alter war memorials	War Memorials (Local Authorities' Powers) Act 1923, s.1; as extended by Local Government Act 1948,

Function	Powers & Duties	Statutory Provisions
Water supply	Power to utilise well, spring or stream and to provide facilities for obtaining water from them	s.133 Public Health Act 1936, s.125
Well-Being	Power to well-being of the area (for eligible councils)	s2 and 4 of the Local Government Act 2000 (as amended by Part 4 of the Local Government and Public Involvement in Health Act 2007)



## Appendix 2: IPC Financial Regulations

### Financial Regulations

These Financial Regulations were adopted by Ingleton Parish Council on 7 May 2014

#### 1. GENERAL

1.1 These financial regulations govern the conduct of the financial transactions of the Council and may only be amended or varied by resolution of the Council.

1.2 The Responsible Financial Officer (RFO), under the policy direction of the Council, shall be responsible for the proper administration of the Council's affairs.

1.3 The Clerk/RFO shall be responsible for the production of financial management information.

#### 2. ANNUAL ESTIMATES

2.1 Each Committee (if any) shall formulate and submit proposals to the Council in respect of revenue and capital costs for the following financial year not later than the end of October each year.

2.2 Detailed estimates of all receipts and payments for the year shall be prepared each year by the Clerk/RFO.

2.3 The Council shall review the estimates not later than the end of January each year and shall fix the Precept to be levied for the ensuing financial year. The Clerk/RFO shall supply each member with a copy of the approved estimates.

2.4 The annual budgets shall form the basis of financial control for the ensuing year.

#### 3. BUDGETARY CONTROL

3.1 Expenditure on revenue items may be incurred up to the amounts included in the approved budget.

3.2 No expenditure may be incurred which will exceed the amount provided in the revenue budget without the resolution of the Council.

3.3 The Clerk/RFO shall provide the Council, at the mid year finance review and the precept setting meeting, with a statement of receipts and payments to date under each head of budgets, comparing actual expenditure against that planned.

3.4 No expenditure shall be incurred in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the Council is satisfied that the necessary funds are available.

3.5 No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').

#### 4. ACCOUNTING AND AUDIT

4.1 All accounting procedures and financial records of the Council shall be determined by the Clerk/RFO as required by the Accounts and Audit Regulations 1996 Act (as amended)

4.2 The Clerk/RFO shall be responsible for completing the annual financial statements of the Council as soon as practicable after the end of the financial year and shall submit them and report to the Council.

4.3 The Clerk/RFO shall be responsible for completing the Accounts of the Council contained in the Annual Return (as supplied by the Auditor appointed by the Audit Commission) and for submitting the Annual Return for approval and authorisation by the Council within the timescales set by the regulations, or set by the Auditor.

4.4 The Clerk/RFO shall be responsible for ensuring that there is adequate and effective systems of internal audit of the Council's accounting, financial and other operations in accordance with Regulation 5 of the Account and Audit Regulations 1996 (as amended). Any officer or member of the Council shall, if the Clerk/RFO or internal auditor requires, make available such documents of the Council which appear to the Clerk/RFO or Internal Auditor to be necessary for the purpose of the internal audit and shall supply the Clerk/RFO or internal auditor with such information and explanation as the Clerk/RFO or internal auditor considers necessary for that purpose.

4.5 The internal auditor shall carry out the work required by the Clerk/RFO, or by the Council, with a view to satisfactory completion of the Internal Auditor's section of the Annual Return as complied annually by the Audit Commission. The internal auditor shall be competent and independent of the operations of the Council.

4.6 The Clerk/RFO shall make arrangements for the opportunity for inspection of the accounts, books, and vouchers required by Audit Commission Act 1998 Section 15 and the Accounts and Audit Regulations 1996 (as amended).

4.7 The Clerk/RFO shall, as soon as practicable, bring to the attention of all Councillors any correspondence or report from the internal or external auditor, unless correspondence is of a purely administrative matter.

## **5. BANKING ARRANGEMENTS/PAYMENTS/AUTHORISATION**

5.1 The Council's banking arrangements shall be made by the Clerk/RFO and approved by the Council. They shall be regularly reviewed for efficiency.

5.2 A schedule (Finance Report) of the payments required, forming part of the Agenda for the Meeting shall be prepared by the Clerk/RFO and, together with the relevant invoices, be presented to the Council. The Finance Report shall be authorised by a resolution of the Council.

5.3 Cheques drawn on the bank account in accordance with the Finance Report referred to in 5.2 shall be signed by two authorised council member of the Council in accordance with a resolution approving the Finance Report.

5.4 To indicate agreement of the details shown on the cheque, the signatory should also initial the cheque counterfoil

5.5 Any Debit Card issued for use will be specifically restricted to the Clerk/RFO and will also be restricted to any single transaction maximum value of £500 unless authorised by the council.

5.6 Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk/RFO and shall be subject to automatic payment in full at each month-end. Personal credit or debit cards of members or staff shall not be used under any circumstances.

5.7 All invoices for payment shall be examined, verified and certified by the Clerk/RFO. The Clerk/RFO shall satisfy him/herself that the work, goods or services to which the invoice relates have been received and/or carried out.

5.8 The RFO shall take steps to settle all invoices submitted, and which are in order, at the next Council meeting.

5.9 In cases of risk to delivery of council services, the Clerk/RFO may authorise expenditure on behalf of the council which in the Clerk/RFO's judgement it is necessary to carry out. Such expenditure includes, repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £500. The Clerk/RFO shall report such action to the Chair as soon as possible and to the council as practicable thereafter.

5.10 The Council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk/RFO (for example for postage, or stationary items) shall be refunded at least quarterly.

## **6. PAYMENT OF SALARIES**

6.1 The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance (if appropriate) currently operating, and salaries shall be as agreed by the Council.

6.2 Payment of salaries can be made monthly or quarterly.

## **7. INCOME**

7.1 The collection of all sums due to the Council shall be the responsibility of and under the supervision of the Clerk/RFO.

7.2 All sums received on behalf by the Council shall be banked intact as directed by the Clerk/RFO. In all cases, all receipts shall be deposited with the Council's bankers with such frequency as the RFO considers necessary.

7.3 The origin of each receipt shall be entered on the paying-in slip.

7.4 Personal cheques shall not be cashed out of money held on behalf of the Council.

7.5 The Clerk/RFO shall promptly complete any VAT Return that is required. Any payment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually.

## **8. ORDERS FOR WORK, GOODS AND SERVICES**

8.1 An official letter on headed paper shall be issued for all work, goods and services unless a formal contract is to be prepared or an official letter would be inappropriate. Copies of orders shall be retained.

8.2 All members and Officers are responsible for obtaining value for money at all times. To ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, the Clerk/RFO would usually obtain three or more quotations or estimates from appropriate suppliers

8.3 The Clerk/RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the Clerk/RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the Minutes can record the power being used.

## **9. INSURANCE**

9.1 Following an annual risk assessment, the Clerk/RFO shall effect all insurances and negotiate all claims on the Council's insurers.

9.2 The Clerk/RFO shall keep a record of all insurances effected by the Council and the property and risks covered thereby and annually review it.

9.3 The Clerk/RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to the Council at the next available meeting.

9.4 All appropriate employees of the Council shall be included in a suitable fidelity guarantee insurance which shall cover the maximum risk exposure as determined by the Council.

## **10. RISK MANAGEMENT**

10.1 The Clerk/RFO shall prepare and promote risk management policy statements in respect of all activities of the Council.

10.2 When considering any new activity the Clerk/RFO shall prepare a draft Risk Management policy for any activity and shall bring a draft addressing the legal and financial liabilities and Risk Management issues that arise to Council for consideration and, if appropriate, adoption.

## **11. REVISION OF FINANCIAL REGULATIONS**

11.1 It shall be the duty of the Council to review the Financial Regulations of the Council from time to time.

Reviewed May 2015

### Appendix 3: Financial Risk Control Document

#### Ingleton Parish Council – Financial Controls Risk Assessment

Risk Identified	Internal Controls	External Controls	Evidence of Control
<b>Physical Assets</b>	Up to date register of assets maintained	All assets are insured through Zurich Insurance	Policy Number YLL-2720440793
<b>Loss of cash through Theft or dishonesty</b>	Receipts and Payments Presented at Parish Council Meetings Two signatures required for Cheques Bank reconciliations presented Identifying all receipts and payments (Monthly Finance Report) Internal Audit	The Council is covered for up to £5K through Zurich Insurance Fidelity Guarantee cover for members and employees	Policy as above  Council Financial Regulation procedures  Approved Minutes of meetings
<b>PAYE</b>	All requirements to be met by the RFO And through the internal audit process. Regular returns to Inland Revenue (at least quarterly)	Annual returns to Inland Revenue	Records of payments End of Year Accounts
<b>VAT</b>	Requirements to be met by RFO and through	Receipt of	VAT returns

	The internal audit process. VAT to be claimed at least annually.	VAT reimbursement	End of Year accounts
<b>Correct use of funds granted Under specific powers or Section 137</b>	Applications for donations are considered/approved by full council. Verified through internal audit.		Minutes of meetings
<b>Salaries paid to employees</b>	Finance Committee sets pay/salaries rates annually The Clerk, as RFO, to ensure that the correct Payments are made.		Bank statements Correct records are kept for all payments The policy is to be rev
<b>Expenses paid to Employees</b>	All payments to be supported by a corresponding Receipt of purchase. One or two signatures required on each cheque No cash payments to be made.		Monthly Finance Reports
<b>Insurance Cover</b>	An annual review is undertaken before the time the Policy is to be renewed to ensure that the required Insurance arrangements are in place.		Policy

Accepted and reviewed by full council - May 2013

Reviewed Jan 2015

