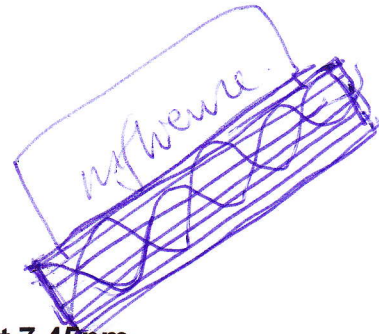


# Letheringham Parish Council

Minutes of the Parish Council Meeting held  
on Monday 12<sup>th</sup> June 2017 at Cherry Tree, Letheringham

## In Attendance

Terry Carlin (TC) (Chairman & Financial Officer)  
Jean Barker (JB)  
Maurice Finch (MF)  
Matthew Bickerton (MB)  
  
David Allan (DA) (Clerk)



**Public Attendance:** None      **Meeting opened at 7.45pm**

## 2017.32 Apologies

Apologies received from Richard Gooding

## 2017.33 Declaration of Interests

None.

## 2017.34 Approval of Minutes & Matters Arising

Minutes of LPC meeting on 22<sup>nd</sup> May 2017 approved unanimously and signed by TC

Meeting advised regarding response from Police in reply to concerns about apparent inaccuracy in mapping the location of offences on the crime map. Response received confirmed that the offences of assault and criminal damage may not have been as serious as suggested by the offence category indicated, but that these had been recorded in the area of Letheringham, although the map location is only intended as a general indication of the relevant site.

## 2017.35 Matters of Report

Meeting advised regarding responses received to date in relation to the Village BBQ at Letheringham Lodge on the 2<sup>nd</sup> July 2017. TC will send out a further and formal invitation.

## 2017.36 Audit 2016/17 - Issues

### 2017.36.1 Audit Return – Section 1: Annual Governance Statement

Annual Governance Statement completed, approved and agreed unanimously

### 2017.36.2 Audit Return – Section 2: Accounting Statements

Accounting Statements completed, approved and agreed unanimously

### 2017.36.3 Bank Reconciliation

Bank reconciliation approved and agreed unanimously, with reference to relevant Bank Statements to confirm relevant balances.

**2017.36.4 Audit Return Commentary**

Audit Return Commentary approved and agreed unanimously

**2017.36.5 Financial Control Procedures**

Financial Control Procedures approved and agreed unanimously

**2017.36.6 Risk Management Assessment**

Risk Management Assessment approved and agreed unanimously

**2017.37 Invoices & Payments**

**2017.37.1 Invoices**

SALC Invoice for the 2017-18 Subscription considered and payment approved unanimously. Cheque number 100256 completed for £34.22 and signed by MF and MB DA to post to SALC

Community Action Suffolk Invoice for the One Suffolk Website for the year to the 31<sup>st</sup> October 2017 considered and payment approved unanimously. Cheque number 100257 completed for £60.00 (£50 + £10 VAT) and signed by MF and MB DA to post to CAS

A payment of £50 was previously agreed in principle subject to a response from the Village Hall Committee. The Meeting was advised that this proposed payment had been agreed by the VHMC and a cheque would be provided. This payment was approved and endorsed, and would be made following the LPC Meeting on the 24<sup>th</sup> July 2017.

**2017.37.2 Financial Reports**

TC presented an updated Financial Report showing an opening consolidated balance of £4,218.98, and a closing balance of £4,124.76 after payment of the cheques for the SALC and CAS Invoices.

TC reiterated that this consolidated balance included the Grant provided for the SID Signs on the B1078.

**The meeting closed at 8.35pm**

Signed..... Date..... 25/09/2017

**Next Meeting: Scheduled for the 24<sup>th</sup> July 2017 at 7.45 pm in the Village Hall**

**Appendices follow:**

- A: Audit Section 1: Annual Governance Statement
- B: Audit Section 2: Accounting Statements
- C: Audit Bank reconciliation
- D: Audit Return Commentary
- E: Financial Control Procedures
- F: Risk Management Assessment
- G: Financial Report as at 12<sup>th</sup> June 2017
- H: Letheringham Parish Accounts as at 12<sup>th</sup> June 2017

Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of smaller authority here

LEATHERINGHAM PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2017, that:

	Agreed		'Yes' means that this smaller authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of this smaller authority to conduct its business or on its finances.	✓		has only done what it has the legal power to do and has complied with proper practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered the financial and other risks it faces and has dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this smaller authority and, where appropriate have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.
9. (For local councils only) Trust funds including charitable, in our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	NA
			✓
			has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts

This annual governance statement is approved by this smaller authority on:

12/06/2017

Signed by Chair at meeting where approval is given:

*[Signature]*

and recorded as minute reference:

2017-36-1

Clerk:

*[Signature]*

\*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how this smaller authority will address the weaknesses identified.

Section 2 – Accounting statements 2016/17 for

Enter name of smaller authority here:

LEATHERINGHAM PARISH COUNCIL

	Year ending		Notes and guidance				
	31 March 2016 £	31 March 2017 £					
1. Balances brought forward	2562	2709	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.				
2. (+) Precept or Rates and Levies	1050	1050	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.				
3. (+) Total other receipts	1750	NIL	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.				
4. (-) Staff costs	NIL	NIL	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.				
5. (-) Loan interest/capital repayments	NIL	NIL	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).				
6. (-) All other payments	2653	641	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).				
7. (=) Balances carried forward	2709	3118	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)				
8. Total value of cash and short term investments	2709	3118	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>				
9. Total fixed assets plus long term investments and assets	4652	4652	This cell shows the value of all the property the authority owns. It is made up of its fixed assets and long-term investments.				
10. Total borrowings	NIL	NIL	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).				
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	<table border="1"> <tr> <td>Yes</td> <td>No</td> </tr> <tr> <td></td> <td>✓</td> </tr> </table>		Yes	No		✓	The Council acts as sole trustee for and is responsible for managing Trust funds or assets N.B. The figures in the accounting statements above do not include any Trust transactions.
Yes	No						
	✓						

I certify that for the year ended 31 March 2017 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer



Date: 12/06/2017

I confirm that these accounting statements were approved by this smaller authority on:

2017-36-2 12/06/2017  
and recorded as minute reference:

2017-36-2

Signed by Chair at meeting where approval is given:





D. Allen, Parish Council Clerk

Reconciliation consolidated Accounts 2016 -2017

	Cash Book Accounts	Bank Statements	statement date
Balance account 50571431 @ 30 March 2017	£267.10	£267.10	12/12/2016
Balance from account 50571423 @ 30 March 2017	£2,851.86	£2,851.86	07/04/2017
<b>Total balance @ 30 march 2017</b>	<b>£3,118.96</b>	<b>£3,118.96</b>	

**Cash book / bank statement reconcilliation commentary**  
 The cash book and bank statements totals tally. Note the last physical statement from Baclays on our deposit account was in december 2016 no updates issues due to zero interest transactions

The above reconciliation agreed at LPC meeting 22nd May 2017 minute reference ..... Clerk <sup>2017.36.3</sup> , Chairman 

## Letheringham Parish Council Audit Return Commentary 2016 / 2017

Commentary on the following Items from the audit return that have a significant level of variance

	2015/2016 (£)	2016/2017 (£)	VARIANCE (£)
box 3 total other receipts	1750	nil	1750
Box 6 total other payments	2653	641	2012
Box 7 Balances carried forward	2709	3118	409

**Box 3 total other receipts**

Total other receipts difference of £1750 is the result of LPC receiving a £1750 grant in 2015/16 from The Adnam's Charity Fund, and we received nil additional receipts in the 2016/17 period hence the £1750 variance.

The grant was made to support the Parish Council purchase of a defibrillator and associated training package from "Community Heart Beat Trust." The defibrillator has been now been installed in the redundant BT phone box which we purchased from BT. BT has agreed to pay electricity costs for the box as part of its support for "Community Heart Beat Trust" for the next 5 years.

**Box 6 total other payments**

The £ 2012 difference in other payments reflects the purchase in 2015/16 of a defibrillator at a total cost of £2130<sup>†</sup> (includes vat and delivery costs). Excluding the purchase of the defibrillator other payments in 2015/16 were £523 compared to £641 for 2016/17 the increase of £118 is accounted for primarily by the additional cost of £118.66 for electrical work to fit the defibrillator into the phone box incurred in 2016/17

**Box7 balances carried forward**

The £409 increase in balances carried forward from 2016/17 into 2017/18 reflects the difference between our total expenditure in 2016/17 of £640 and our income of £1050. However, the balance carried forward is significantly above our budget forecast, this is because the £1100 Enabling Communities Grant we received from Suffolk Coastal District Council in 2014/15 was not spent as originally planned. We were unable to spend the enabling communities grant to install a vehicle activated warning sign at a dangerous road junction in Letheringham due to a change in Suffolk County Councils Highways Department policy. However, after much effort on our part, we have persuaded SCC to modify their highway's policy and to allow community managed signs to be installed in the proposed location. The decision to change policy unfortunately came too late for the agreed additional grants to be released from SCC and as a result implementation of the signs will now take place in 2017/18 financial year.

<sup>†</sup> reclaimed vat on defibrillator purchase appears in the 2017/18 account statements

The above explanations were presented and approved at the Letheringham Parish Council Meeting of the 12th June 2017 LPC minute ..... refers



Chairman  
Terence Carlin

### Financial control processes and procedures for Letheringham Parish Council

*In producing these processes it is recognised that whilst it is essential to comply with the regulations regarding the use of public money that Letheringham Parish Council is small with a limited number of financial transactions less than twenty in each financial year to this end we have tried to strike a balance between minimising the administration overhead whilst ensuring tight control of our finances.*

#### Financial Management Processes

1. The Parish Council meets every two months the date for these meeting will be the penultimate Monday of the month in which the meeting is to occur.
2. The first Parish Council Meeting of the year will be held in April together with the Annual Village Meeting unless agreed by the Council to defer to a later suitable date this will generally only occur every four years in the year of the elections.
3. The submission of the precept requirement will be agreed and recorded in the minutes at the October Council Meeting along with the forecast budget for the following year.
4. The financial accounting for the council will be primarily through the recording of receipts and payments in a single entry cash book.
5. Invoices and payment receipts to be held and annotated with payment details
6. Cheques for payment of goods and services to the council will be issued upon receipt of a valid invoice. Cheques issued by the Council will require two signatures from the nominated signatories. The value and amounts of each cheque issued will be recorded in the financial statements presented and agreed at the bi monthly Council Meetings.
7. The bi monthly financial statement will record -cheques issued since previous statement, Income received, and account balances. Example given at annex A. The financial statement will be reviewed, agreed and recorded in the minutes with any observations or concerns by the council.
8. The accounts will be audited by an internal auditor prior to submission to the council for final approval. Any concerns or issues raised by the internal or external auditor must be acted upon and recorded in the Council Meeting Minutes
9. A reconciliation between the accounts and the bank statement balances will be made together with the accounts at the end of each financial year.
10. A public notice will be displayed on the village notice board giving public notice of the availability of the accounts and where they can be examined prior to the final submission of the accounts to our auditors in accordance with the statutory requirements.

approved 2017-36-5  
 & agreed


*[Handwritten signature]*

LPC Risk Management Assessment ( Risk description )	Risk Impact	Risk Prob	Risk response Mitigation
Loss of cash through theft or dishonesty	High	Low	Current LPC processes are designed to prevent the possibility of fraud. We have no cash transactions, no petty cash. All cheques are authorised at LPC meetings on presentation of valid invoices cheques are signed by two councillors. All transactions are recorded in the minutes and authorised by the Council as a body.
Regular bank reconciliation, independently reviewed	Low	Low	Reconciliation with cash book undertaken on an ongoing basis, at bi monthly meetings, Bank reconciliation undertaken by internal audit and reviewed annually, at the LPC meeting that approves the audit return.
Legal liability as a consequence of asset ownership (public liability).	low	Low	Only assets that present public liability are the phone box and the village sign the sign is covered by public liability insurance. The phone box is not covered but risk evaluation by LPC is that there is minimal to zero risk. Following Annual review of risk and the adequacy of insurance cover.
Security for vulnerable buildings, amenities or equipment	low	Low	LPC are trustees of the Letheringham and Easton Village Hall both the physical security and insurance cover are the devolved responsibility of the hall management committee their annual report submitted to LPC and EPC cover the security and insurance issues.
Banking arrangements, including borrowing or lending	Zero	Zero	We have no requirements for borrowings or lending.



25/09/2017

Adequate documented internal controls are in place and being followed	Low	Low	Internal audit undertake a review of internal control and process
Minutes recorded to ensure legal powers are available, and the basis of the powers correctly applied.	Low	Low	The minimal financial transactions and limited powers exercised by LPC minimise the risk. Appropriate training of our Clerk ensures that we operate within our legal powers
Regular returns of VAT; training the responsible officer in matters of VAT and other taxation issues as necessary.	Low	Low	minimal Vat charges incurred and all vat has now been reclaimed 12 /6/2017
Documented procedures to deal with responses to consultation requests.	low	low	all responses to consultations dealt with at LPC's bi monthly meetings
Documented procedures for document receipt, circulation, response, handling and filing.	low	low	action required to bring up to date
Procedures in place for recording and monitoring Members' interests	low	low	model standing order in place
Documented procedures to deal with responses to consultation requests	low	low	action needed to bring up to date
Adoption of codes of conduct for members and employees	low	low	model standing order in place

approved & agreed 2017.36.6 minute  
 D. Allen

**Letheringham Parish Council****Financial Report as 12<sup>th</sup> June 2017****Cheques presented for payment at this meeting**

	date	chq #	
SALC membership fees	12/06/2017	100256	£34.22
Community action Suffolk ( web site)	12/06/2017	100257	£60.00

**Income received**

none

**Current position before cheques are paid**

Community Account	£3951.88
Business Premium Account	£267.10
TOTAL	<u>£4218.98</u>

**Current position after cheques are paid**

Community Account	£3,857.66
Business Premium Account	£267.10
TOTAL	<u>£4,124.76</u>

Expenditure approved minute 2017.37.2 refers

Date 12/06/2017

## Letheringham Parish Accounts Statement of account as at 12<sup>th</sup> June 2017

COMMUNITY ACCOUNT #50571423				(2017-2018)					
	date	Cheque no	debit	credit	total	vat	account statement	statement date	
C/F from 2016-2017					£2,851.86				
SCDC precept	26/04/2017			£600.00	£3,451.86				
HMRC VAT rebate	21/04/2017			£500.02	£3,951.88		£3,951.88	27/04/2017	
SALC membership fees	12/06/2017	100256	£34.22		£3,917.66				
Community action Suffolk ( web site)		100257	£60.00		£3,857.66	£10.00			

note community account retains £1100 received from SCDC community grant as contribution to VAS road signs

BUSINESS SAVER ACCOUNT #50571431							
transaction	date	Payments	Receipts/ interest payments	Balance	Bank statement	statement date	
c/f 01/04/2017				£267.10	£267.01	13/12/2016	
	12/06/2017			£267.10	£267.10	09/06/2017	

note statement 09/06/2017 is an online statement print out

		Total account balances		
date		Community Account	business premium account	Total funds available
21/05/2017		£3,951.88	£267.10	£4,218.98
12/06/2017		£3,857.66	£267.10	£4,124.76

LPC		ASSET REGISTER	
Capital asset	Value (£)	Comment	
Village sign	£1,469.00	Sign insured for public liability and replacement cost £4000	
Phone box	£1.00	Replacement value £1000	
Salt Box	£67.00	Replacement value £100	
Millennium seat	£485.00	Replacement value £500	
defibrillator	£2,130.00	replacement value £2130	
village notice board	£500.00	replacement value £500	
Total	£4,652.00	total replacement £8230	