



## Little Braxted Parish Council

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The Annual General Meeting of Little Braxted Parish Council will be held in the Braxted Bakery, Witham Lane, Little Braxted on Tuesday 23<sup>rd</sup> May 2017 at 7.15 p.m. or immediately following the Annual Parish Meeting, whichever is the later.

**Gordon Mussett**  
**Parish Clerk**  
**16<sup>th</sup> May 2017**

### AGENDA

- 1. Election of Chair**  
To elect a Chair for 2017/2018
- 2. Election of Vice-Chair**  
To elect a Vice-Chair for 2017/2018
- 3. Apologies for absence**  
To receive apologies for absence
- 4. Declarations of Interest**  
For Members to declare any interests in matters on the agenda
- 5. To Consider any requests from Members for Dispensations**  
To consider any requests from Members with pecuniary interests for dispensations to enable them to participate on the item in which they have a pecuniary interest
- 6. To Agree and Approve the Minutes of the Meeting held 18<sup>th</sup> April 2017**  
To agree and approve the minutes of the meeting held on 18<sup>th</sup> April 2017 as a true record
- 7. To Review Standing Orders and Financial Regulations (attached)**  
To review Standing Orders and Financial Regulations.
- 8. To Review the Inventory of Land and Assets including Office Equipment (attached)**  
To review the inventory of land and assets including office equipment
- 9. To Confirm the Arrangements for Insurance Cover in Respect of All Insured Risks (attached)**  
To confirm the arrangements for insurance cover in respect of all insured risks
- 10. To Review the Council's Subscriptions to Other Bodies (attached)**  
To review the Council's subscriptions to other bodies

- 11. To Review the Council's Complaints Procedure (attached)**  
To review the Council's Complaints Procedure
- 12. To Review the Council's Procedures for Handling Requests made under the Freedom of Information Act 2000 and the Data Protection Act 1998 (attached)**  
To review the Council's procedures for handling requests made under the Freedom of Information Act 2000 and the Data Protection Act 1998
- 13. To Review the Council's Policy for Dealing with the Press/media (attached)**  
To review the Council's policy for dealing with the press/media
- 14. To Confirm the Time and Place of Ordinary Meetings of the Full Council up to and Including the Next Annual Meeting of Full Council (attached)**  
To determine the time and place of ordinary meetings of the Full Council up to and including the next annual meeting of Full Council
- 15. To Receive a Financial Report and Note the Current Financial Situation for 2017/2018 (attached)**  
To receive a financial report and note the current financial situation
- 16. To Receive and Note the Internal Audit Report for 2016/2017 (attached)**  
To Receive and Note the Internal Audit Report for 2016/2017
- 17. To Agree the Governance Statement in the Annual Return (attached)**  
To agree the Governance Statement in the Annual Return
- 18. To Receive, Agree and Sign the Annual Return to the External Auditor (attached)**  
To receive, agree and sign the Annual Return for 2016/2017
- 19. To Approve the Following Payments**  
To approve the following payments:-

<b>Document Reference</b>	<b>Payable To</b>	<b>In Respect of</b>	<b>£</b>
497	Suffolk Association of Local Councils	Internal Audit Fee	£162.00
498	H Bendall	Litterpicking May 2017	£45.60
499	G N Mussett	Clerk's Salary	£90.32

**20. Closure**

## **ITEM 7**

### **To Review Standing Orders and Financial Regulations**

Both Standing orders and Financial Regulations were last reviewed at the April 2016 meeting of the Council and no further legislative changes are required.

**Recommended: That no further changes be made to Standing Orders and Financial Regulations.**

## **ITEM 8**

### **To Review the Inventory of Land and Assets including Office Equipment**

The Council owns the following assets:-

<b>Asset Register</b>	<b>Date of Acquisition</b>
Village Green	First Registered
Village Sign	unknown
Noticeboard	Jun-10
Circular Teak seat	Donated Jan 2013
Queen Elizabeth Silver Jubilee Sign	1977
Traditional seat with arms	unknown
HP 15.6 Laptop	May-16
War Memorial	Jun-16
HP Envy Wifi Printer	May-16
Best Village Sign 2015	Nov-15
Defibrillator	Mar-17

The Village Green is registered with the Land Registry – Title Reference EX782540.

**Recommended: That the Council note the Inventory of Assets**

## **ITEM 9**

### **To Confirm the Arrangements for Insurance Cover in Respect of All Insured Risks**

The Council is insured with AON. Their minimum insurance cover provides for the following insured values:-

<b>Section of Cover</b>	<b>Declared Value</b>	<b>Sum Insured</b>
Contents	£7,500.00	£9,000.00
Street Furniture	£20,000.00	£24,000.00
Gates & Fences	£7,500.00	£9,000.00
Playground Equipment	£40,000.00	£48,000.00
Ground Surfaces	£2,500.00	£3,000.00
War Memorials	£22,281.46	£22,281.46
Mowers & Machinery	£5,000.00	£6,000.00
Sports Equipment	£5,000.00	£6,000.00
Regalia	Not Required	Not Required
CCTV	Not Required	Not Required

In addition the policy provides for:-

Section	Cover Operative	Limit of Indemnity
Property Damage	Covered	As per Schedule
Money	Covered	As per Schedule
Business Interruption	Covered	£20,000.00
Employers' Liability	Covered	£10,000,000
Public and Products Liability	Covered	£10,000,000
Fidelity Guarantee	Covered	£250,000
No Claims Discount and Application of Excess Protection	Not Covered	
Libel and Slander	Covered	£250,000.00
Officials Indemnity	Covered	£500,000.00
Personal Accident	Covered	£100,000
Legal Expenses	Covered	£250,000.00

The renewal premium is for £347.74 and the Council has entered into a three-year agreement, expiring May 2019.

**Recommended: That Council note and approve the insurance cover**

#### **ITEM 10**

##### **To Review the Council's Subscriptions to Other Bodies**

The Council currently subscribes to the Essex Association of Local Councils. This body provides legal and procedural advice and support to local councils in Essex and continued membership is identified in the Council's Corporate Risks document as a means of reducing risk to the Council. The subscription for 2017/18 has already been paid.

**Recommended: That the Council remains in membership in future years**

#### **ITEM 11**

##### **To Review the Council's Complaints Procedure**

The Council's Complaints Procedure is shown below:-

#### **LITTLE BRAXTED PARISH COUNCIL**

#### **COMPLAINTS POLICY AND PROCEDURE**

##### **Introduction**

This policy and procedure is designed for those occasions when a member of the public has a complaint regarding the Council's processes and/or employees. It is not intended to deal with complaints regarding Council decisions taken in public meetings, nor with complaints about individual Councillors.

##### **Policy**

All complaints will be considered in public by the Council at the next meeting of the Council and the agreed outcome published as part of the minutes of that meeting.

##### **Procedure**

###### **Before the Meeting**

1. The complainant should be asked to put the complaint about the council's procedures or administration in writing to the clerk.

2. If the complainant does not wish to put the complaint to the clerk or other proper officer, they may be advised to put it to the chairman of the council.
3. The clerk shall acknowledge the receipt of the complaint and advise the complainant when the matter will be considered by the council.
4. The complainant shall be invited to attend the relevant meeting and bring with them such representative as they wish.
5. 7 clear working days prior to the meeting, the complainant shall provide the council with copies of any documentation or other evidence, which they wish to refer to at the meeting. The council shall similarly provide the complainant with copies of any documentation upon which they wish to rely at the meeting.

#### **At the Meeting**

6. The council shall consider whether the circumstances of the meeting warrant the exclusion of the public and the press. Any decision on a complaint shall be announced at the meeting and reported to the next council meeting in public.
7. Chairman to introduce everyone.
8. Chairman to explain procedure.
9. Complainant (or representative) to outline grounds for complaint.
10. Members to ask any question of the complainant.
11. If relevant, clerk or other proper officer to explain the council's position.
12. Members to ask any question of the clerk or other proper officer.
13. Clerk or other proper officer and complainant to be offered opportunity of last word (in this order).
14. Clerk or other proper officer and complainant to be asked to leave room while Members decide whether or not the grounds for the complaint have been made. (If a point of clarification is necessary, both parties to be invited back).
15. Clerk or other proper officer and complainant return to hear decision, or to be advised when decision will be made.

#### **After the Meeting**

16. Decision confirmed in writing within seven working days together with details of any action to be taken.

**Recommended: That members note but not amend this policy**

### **ITEM 12**

#### **To Review the Council's Procedures for Handling Requests made under the Freedom of Information Act 2000 and the Data Protection Act 1998**

The Council publishes as much as possible on its website. Requests for additional information, subject to its being able to be lawfully released, are addressed to and answered by the Clerk within the legal timescale. No formal Freedom of Information requests have been received during 2015/16 but a number of general queries have been responded to, with thanks being received from the enquirers. The Clerk is also responsible for ensuring that personal data is managed securely.

**Recommended: That the Council note the procedures**

### **ITEM 13**

#### **To Review the Council's Policy for Dealing with the Press/media**

At present the Council has no formal policy. Requests for information from the press are usually referred to specific Councillors to respond, as these have generally been on matters on which they are taking a lead role in other ways. Relationships with the press have not been an issue to date.

**Recommended: That the Council notes the absence of a policy and directs that the Clerk continue to refer the press to individual Councillors for a response.**

### **ITEM 14**

#### **To Determine the Time and Place of Ordinary Meetings of the Full Council up to and Including the Next Annual Meeting of Full Council**

The Council has already agreed the following dates:-

27<sup>th</sup> June

5<sup>th</sup> September

17<sup>th</sup> October

28<sup>th</sup> November

30<sup>th</sup> January 2018

27<sup>th</sup> March

17<sup>th</sup> April

22<sup>nd</sup> May

All meetings to start at 7.00 p.m. and be held at The Braxted Bakery

**Recommended: That Council confirm these dates**

## ITEM 15

### Financial Statement to 30<sup>th</sup> April 2017

#### Income

Date	Document reference	From	In Respect of	General Administration £	War Memorial £	Other £	VAT £	Total £
28/04/2017		Maldon District Council	Precept	£ 3,125.00				£ 3,125.00
<b>Total for Year</b>				<b>£ 3,125.00</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 3,125.00</b>

#### Expenditure

Date	Document Reference	Invoice Reference	Payable To	In Respect of	Clerk's Salary £	Elections £	Subscriptions £	Audit Fees £	Insurance £	War Memorial £	Information Commissioner £	Transparency Fund £	Parish Plan £	Village Fete £	Litter Picking £	Other £	Total Net of VAT £	VAT £	Total £
18/04/2017	492		G N Mussett	Clerk's Salary	£ 90.72												£ 90.72		£ 90.72
18/04/2017	493		H Bendall	Litterpicking											£ 37.60		£ 37.60		£ 37.60
18/04/2017	494		EALC	Annual Subs			£ 61.75										£ 61.75		£ 61.75
18/04/2017	495		AON	Insurance Premium					£ 347.74								£ 347.74		£ 347.74
18/04/2017	496		McAfee	Virus Check Renewal								£ 79.16					£ 79.16	£ 15.83	£ 94.99
<b>Total for Year</b>					<b>£ 90.72</b>	<b>£ -</b>	<b>£ 61.75</b>	<b>£ -</b>	<b>£ 347.74</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 79.16</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 37.60</b>	<b>£ -</b>	<b>£ 616.97</b>	<b>£ 15.83</b>	<b>£ 632.80</b>

#### Budget Statement

<b>BUDGET ANALYSIS</b>						
<b>2017/18</b>	<b>Budget</b>		<b>Figures are net of VAT</b>			
<b>Item</b>	<b>£</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Net £</b>	<b>%age Budget Spend</b>	<b>Notes</b>
Clerk's Salary	£ 1,900.00		90.72	£ 1,809.28	4.8%	
Subscriptions	£ 65.00		0	£ 65.00	0.0%	
Audit Fees	£ 85.00		£ 61.75	£ 23.25	72.6%	
Insurance	£ 340.00		£ 347.74	-£ 7.74	102.3%	
War Memorial	-£ 81.00			-£ 81.00	0.0%	
Information Commissioner	£ 35.00		£ -	£ 35.00	0.0%	
Grass Cutting	£ 380.00		£ -	£ 380.00	0.0%	
Hall Hire	£ 300.00			£ 300.00	0.0%	
Transparency Fund			£ 79.16	-£ 79.16	#DIV/0!	Restricted funds
Other	£ 200.00		£ -	£ 200.00	0.0%	
Election Fees	£ 15.00			£ 15.00	0.0%	
Remembrance Day Parade	£ 220.00		£ -	£ 220.00	0.0%	
Parish Plan	£0			£ -	#DIV/0!	Restricted funds
Village Fete	£0			£ -	#DIV/0!	Restricted funds
Litterpicking			£ 37.60	-£ 37.60	#DIV/0!	Restricted funds
Defibrillator	£0			£ -	#DIV/0!	Restricted funds
Other	£0			£ -		
Precept	-£ 3,125.00	£ 3,125.00		-£ 3,125.00	100.0%	
VAT Refund	-£ 100.00	£ -		-£ 100.00	-100.0%	
<b>Totals net of VAT</b>	<b>£ 234.00</b>	<b>£ 3,125.00</b>	<b>£ 616.97</b>	<b>-£ 382.97</b>		



## Bank Reconciliation

**BARCLAYS**

MG 2228 HUB2582A 000006 36300 3743 1422668011

MR GORDON MUSSETT  
25 EBENEZER CLOSE  
WITHAM  
CMB 2HX

### Your Community Account

Date	Description	Money out £	Money in £	Balance £
1 Apr	Start Balance			3,002.57
21 Apr	Cheque issued Ref: 100490	90.32		2,912.25
	Cheque issued Ref: 100492	90.72		2,821.53
	Cheque issued Ref: 100493	94.99		2,726.54
24 Apr	Cheque issued Ref: 100495	347.74		2,378.80
25 Apr	Cheque issued Ref: 100494	61.75		2,317.05
26 Apr	Cheque issued Ref: 100489	206.80		2,110.25
28 Apr	Direct credit from Malden DC Ref: Mal31310		3,125.00	5,235.25
28 Apr	Balance carried forward			5,235.25
	Total Payments/Receipts	892.32	3,125.00	

Anything wrong? If you notice any incorrect or unusual transactions, see the next page for how to get in touch with us.

000220-0118 HUB2582A 1422668011 - of 2



BANK RECONCILIATION	
<b>As at 31/03/17</b>	
Petty Cash	£ 2.44
Barclays Bank	£ 3,002.57
<b>Total</b>	<b>£ 3,005.01</b>
Less Uncashed Cheques	-£ 337.12
<b>Total</b>	<b>£ 2,667.89</b>
Add Income for year	£ 3,125.00
Less Expenditure for year	-£ 632.80
<b>Total</b>	<b>£ 5,160.09</b>
<b>As at 30/04/17</b>	
<b>Represented by</b>	
Petty Cash	£ 2.44
Barclays Bank	£ 5,235.25
<b>Total</b>	<b>£ 5,237.69</b>
Less Uncashed Cheques	-£ 77.60
<b>Total</b>	<b>£ 5,160.09</b>

**ITEM 16****To Receive and Note the Internal Audit Report for 2016/2017**

The full report is shown below. The Internal Auditor has made the following comments which the Council is required to address:-

<b>Section</b>	<b>Comment</b>	<b>Recommended Action by Council</b>
9 – Asset Control	That the valuation of the War Memorial in the accounts be amended to £1.00	That the valuation be amended in the accounts to £1.00.

**Recommended: That the Council notes the comments and agrees to amend the valuation in the accounts.**



**Internal Audit Report**  
**Year ending: 31<sup>st</sup> March 2017**

<b>Name of Council:</b>	Little Braxted
<b>Income:</b>	£8,949.25
<b>Expenditure:</b>	£7,927.10
<b>Precept figure:</b>	£3,100.00
<b>General Reserve:</b>	£1,249.68
<b>Earmarked Reserves:</b>	£1,418.21

Subject	Requirements	Comments/Recommendations
<b>1. Proper Book-keeping</b>	Type of cash book or ledger used.	Computerised spreadsheet.
	Cash book kept up to date and regularly verified against bank statement.	All were found to be in order.
	Correct arithmetic and balancing.	Spot checks were made and found to be correct.
<b>2 Payment controls</b>	Supporting paperwork for payments, and appropriate authorisation.	A selection of random payments were selected and cross checked against cheque book, cash book, bank statement, invoices and minutes. All were found to be in order.
	VAT is identified and reclaimed	VAT is identified in the cash book and reclaimed is on an annual basis. VAT Account for the period ending 31 <sup>st</sup> March 2017 was stated as £553.67 in the cashbook.
	S137 separately recorded and minuted.	Council has adopted the General Power of Competence
	Does the Council use the General Power of Competence	Council confirmed its eligibility criteria to enable it to exercise the General Power of Competence and adopt the General Power of Competence at its meeting on 17 <sup>th</sup> May 2016
<b>3. Financial Regulations, Standing Orders</b>	Evidence that standing orders have been adopted and reviewed regularly.	Standing Orders were seen and were reviewed at a meeting on 26 <sup>th</sup> April 2016 and reflect recent changes in legislation.
	Evidence that Financial Regulations have been adopted and reviewed regularly.	Financial Regulations were reviewed at a Parish Council meeting on 26 <sup>th</sup> April 2016 and reflected recent changes in legislation.
	Evidence that Financial Regulations have been tailored to the Council.	Financial Regulations are tailored to the Council.
<b>4. Petty cash/expenses procedure</b>	Established system in place, and associated supporting documents	Petty cash system in place with associated paperwork. Year end balances of £2.44.

<b>5. Risk management</b>	Evidence that risks are being identified and managed.	The Council's Financial and Governance Arrangements were reviewed at a meeting of full Council on 27 <sup>th</sup> September 2016. The Council's Risk Assessment and measures taken to reduce risk was considered at the meeting of 27 <sup>th</sup> September 2016 and a decision taken to purchase the Local Council Risk Software system for Windows 10.
	Appropriate Insurance cover for employment, public liability and fidelity guarantee.	Insurance cover is in place and was reviewed by full Council at a meeting of 17 <sup>th</sup> May 2016. Council agreed to enter into a 3-year long term agreement with its current insurers.  Fidelity guarantee insurance cover is £250,000 and is within recommended guidelines.
<b>6. Budgetary controls</b>	Verifying that the budget has been properly prepared, and agreed.	The budget and precept were agreed at a meeting of 1 <sup>st</sup> February 2016.
	Regular reporting of expenditure and variances from budget.	Reporting of income/expenditure against budget was received, accepted and minuted at each full Council Meeting.
<b>7. Income controls</b>	Monitoring of precept and any other income.	The Council received precept in the sum of £3,100. During the year, Council received a number of one-off grants as funding for specified projects from National Lottery, Rural Community Council of Essex and Essex Community Foundation.
	Reserves:	Reserves total: £2,667.89 General: £1,249.68 & Earmarked: £1,418.21
<b>8. Payroll controls</b>	Salary payments include deductions for PAYE/ NIC. PAYE/NIC paid promptly to HMRC. Evidence that Council is aware of its pension responsibilities.	Evidence seen to support approval of salary payments and payment of PAYE. Council has recognized that under current legislation it has pension duties for its employees and it was agreed to appoint NEST as the Council's Pensions Provider at a meeting of full Council on 1 <sup>st</sup> February 2016.
<b>9. Asset control</b>	Inspection of Asset register.	Asset Register seen for period 31.03.17 which shows assets to the value of £31,480 which reflects overall movement through the year of £28,451 (additions)

		<p>Upon analysis the Council has included the War Memorial at an estimated cost of £26,737 (June 2016).</p> <p><b>Recommendation:</b> In accordance with recommendations from the Governance and Accountability for Local Councils (A Practitioners Guide) of March 2014, all acquisitions should be included at cost to the Council. Assets, where the original purchase price is unknown, should be included at £1 nominal value. Usually this is only done for assets which cannot be disposed of and are used by the community for perpetual use eg War Memorials. The Recommendation is that the Asset Register is restated showing the value of the War Memorial as £1 Community Asset.</p>
	Asset register reviewed annually.	Asset register is reviewed annually.
	Cross checking of Insurance cover.	<p>Insurance cover was reviewed during the year under review.</p> <p>Items from the asset register were cross checked against the All Risks items declared under insurance and were found to be in order.</p>
<b>10. Bank reconciliation</b>	<p>Regularly completed, reconciled with cash book.</p> <p>Regular reporting of bank balances at council meetings?</p> <p>Confirm bank balances agree with bank statements.</p>	<p>Bank reconciliations reviewed and agreed on a regular basis</p> <p>Bank statements were seen and a financial report is given at each meeting detailing positions in the bank account and forms part of the minutes</p> <p>Bank balances as at 31.03.17:          Barclays Current Account: £3,002.57          Outstanding cheques: £337.12          Petty Cash Account: £2.44</p>
<b>11. Year-end procedures</b>	<p>Appropriate accounting procedures used.</p> <p>Financial trail from records to presented accounts.</p>	<p>Receipts and payments.</p> <p>Overall bank balances agree with year-end statements</p>
<b>12. Annual return</b>	Completion of sections of Annual return.	<p>Section 2 was completed at the time of audit</p> <p><b>See comment under Section 8</b></p> <p>Section 4 was completed by the internal auditor</p>

13. Review internal controls	Date review completed.  Previous internal and external reports minuted and considered by Council	27 <sup>th</sup> September 2016  Internal audit report considered and accepted at a meeting of 17 <sup>th</sup> May 2016 External audit report considered and accepted at a meeting of 27 <sup>th</sup> September 2016
14. Recommendations from previous internal audit – 31 March 2016.	Date reviewed and action plan agreed. 1. Payments Controls – powers used 2. Review Financial Regulations & Standing Orders 3. Reporting of Budgetary Controls 4. Reporting of Income Received 5. Bank Reconciliations	Adoption of General Power of Competence – closed Actioned – review of both now undertaken Actioned – minutes expanded to show undertaken Actioned – minutes expanded to show undertaken Actioned – minutes expanded to show undertaken
15. Additional comments	Annual meeting:	The Annual Parish Council Meeting took place on 17 <sup>th</sup> May 2016. Election of Chair 1 <sup>st</sup> item on the agenda
	Appointment of internal auditor:	Ongoing
	Any trustee responsibilities:	None
	Transparency code for smaller authorities:	Council is aware of the mandatory requirements under the Transparency Code for Smaller Authorities (2015 Regulations) to ensure certain data is published on a freely accessible website
	Arrangements in place for the public inspection of council's records	Note re period for the exercise of public rights: Period for the exercise of public rights is 30 working days. These 30 working days must include the first 10 working days in July (Regulation 14 and 15 of the Accounts and Audit Regulations 2015). The earliest commencement date for the exercise of the public rights this year will be Monday 3 <sup>rd</sup> July 2017.
	Is the council registered with the ICO:	Yes - Registration Reference Z2314041 Expires 26 <sup>th</sup> March 2018

Signed  .....

Date 22/09/2017 .....

On behalf of Suffolk Association of Local Councils

**ITEM 17**

**To Agree the Governance Statement in the Annual Return (attached)**

The Council is required to approve the statements regarding its governance controls.

**Section 1 – Annual governance statement 2016/17**

We acknowledge as the members of:

Enter name of

smaller authority here:

LITTLE BRANTON 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	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:

\_\_\_\_\_

and recorded as minute reference:

\_\_\_\_\_

Signed by Chair at meeting where approval is given:

\_\_\_\_\_

Clerk:

\_\_\_\_\_

\*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.



**ITEM 18**

**To Receive, Agree and Sign the Annual Return to the External Auditor**

The Council is required to approve the financial data in Section 2..

**Recommended: That Council approve and authorise the signing of the Annual Return**

**Section 2 – Accounting statements 2016/17 for**

Enter name of smaller authority here:

**LITTLE BRISTOL PARISH COUNCIL**

	Year ending		Notes and guidance Please highlight figures in green etc. Do not leave a '0' cell blank and report Nil or Nil balances. All figures must agree to accounting financial records.
	31 March 2016	31 March 2017	
1. Balances brought forward	1570 <del>1646</del>	1646	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	2900 <del>3700</del>	3100	Total amount of precept (or for ICBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	544	5849	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	1809	2159	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	0	0	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).
6. (-) All other payments	1569	5768	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	1646	2668	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	1646	2668	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	3029	31,480	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			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)	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.

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

\_\_\_\_\_

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

\_\_\_\_\_

and recorded as minute reference:

\_\_\_\_\_

Signed by Chair at meeting where approval is given:

\_\_\_\_\_

## Annual internal audit report 2016/17 to

Enter name of  
smaller authority here:

LITTLE BRANTON PARISH COUNCIL

This smaller authority's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2017.

Internal audit has been carried out in accordance with this smaller authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this smaller authority.

Statutory control objective	Agreed? Period/Financially end of the financial year		
	Yes	No	Not applicable
A. Appropriate accounting records have been kept properly throughout the year.	✓		
B. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this smaller authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this smaller authority adequate controls existed (list any other risk areas below or on separate sheets if needed)

Name of person who carried out the internal audit

Deborah Davies (on behalf of SAC)

Signature of person who carried out the internal audit



Date 22/04/2017

\*If the response is 'no' please state the implications and actions being taken to address any weaknesses in control identified (add separate sheets if needed)

\*\*Note: if the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, internal audit must explain why not (add separate sheets if needed).