
Humber, Ford & Stoke Prior Group Parish Council

Draft Minutes

of the Extra ordinary Meeting of the Group Parish Council

Wednesday 26th June 2024 at 7.30pm in Stoke Prior Village Hall

Present: Cllr. Hugh Fowler-Wright (Chairman)
Cllr. Tim Yair
Cllr. Derek Silk
Cllr. James Hinton
Cllr. Richard Thomas
Cllr. Ken Bemand
Cllr. Janette Fulwood
Cllr. Chris Marston
Cllr. Anne Grace
Cllr. Rob Pugh

Clerk & RFO: Allan Drew

61/24 Apologies for absence

All Councillors were present except Cllr. Collins. See item 63/24

62/24 Declaration of interests and dispensations

None received.

63/24 Chairman's announcements

The Chairman announced that Councillor Richard Collins had resigned from Council due to increased work commitments. Council thanked Mr Collins for his work in Council and for the community over the past five years.

64/24 Public participation

No members of the public were present.

65/24 Annual Governance & Accountability Return (AGAR) 2023-24

To receive: report from the Council's Internal Auditor
The full report from the Internal Auditor is at Appendix 1 to these minutes.
Council considered the four recommendations from the report-

1 Change insurance provider to allow cover to be in line with the asset register.

The Clerk had kept Council informed about the difficulties with engaging Zurich to update the Council insurance policy. It was agreed that he would make one final attempt to have the policy cover increased to the necessary level. If unsuccessful he would progress cover with a new insurer.

2 Ensure the gas BBQ is serviced annually.

There are no "serviceable" parts in a gas BBQ. The important issue is that the BBQ is checked regularly for gas leaks. Hoses, the regulator and gas valves will be checked and will be replaced if they are defective. (Note: the easiest way to check for gas leaks (after a satisfactory visual inspection) is to fit a pressure gauge on the LP side of the cylinder. The Clerk will research suitable gauges and seek authority at the next meeting).

3 Set the budget before the precept.

The auditor accepted that the budget was set before the precept but observed that the minutes were not as clear as necessary. The Clerk will ensure that future minutes on this topic have the required clarity.

4 Adopt a Reserves Policy.

Council agreed that although there are allocated reserves held there was no policy governing how reserves were established and managed. The Clerk would bring a draft reserves policy for approval to a future meeting.

As a consequence of discussions with the Internal Auditor the RFO had removed one transaction from the from the year 2023-24 and placed it in 2024-25. This had the effect of changing the year end accounts position including the bank reconciliation. The RFO presented the updated reconciliation along with the 31 March 2024 bank statement and the Chairman and RFO signed the reconciliation as shown in appendix 2.

The Internal Auditor had also completed and signed the Internal Audit report as part of the AGAR and the report is at appendix 2

To consider: preparation of the Annual Governance statement

The RFO explained that although there is a specific issue with the precept as identified in the Internal Audit report such a specific issue does not translate through to the Governance statement. In the round Council accepted that internal control and governance were adequate and this position is supported by the Internal Control report. The RFO recommended, and Council agreed, that the Annual Governance report be completed showing compliance against each statement of Internal Control. The Chairman and Clerk then signed the Annual Governance statement see appendix 2

To agree: Accounting Statement for 2023-24

The RFO explained the basis of the Accounting Statement which covered top level financial results from 1 April 2022 to 31 March 2024. With a bank reconciliation which agrees with the Accounting Statement and a compliant Governance Statement Council agreed the Accounting Statement which was then signed by the Chairman. The Accounting Statement is at appendix 2

To agree: re-stated asset register

The RFO explained that on Auditor advice he had altered the asset value statement in the accounts from depreciated value to purchase price. For this reason the asset value in the Accounting Statement is shown as RESTATED since in previous statements the depreciated value had been used.

There was a brief discussion about clearing the Prill and Cllr. Fullwood undertook to progress the matter further.

Date of next meeting

To note: the next scheduled meeting will be on Wednesday 17th July 2024 at 7.30pm in Stoke Prior village hall

The Chairman closed the meeting at 8.20pm

Signed.....Chairman Date.....

Appendix 1 INTERNAL AUDIT REPORT

Humber, Ford and Stoke Prior Group Parish Council 2023/24

Findings of the Audit

	Scope	Observation	Pass	Rec
3.A	Appropriate accounting records have been properly kept throughout the financial year		Yes	
3.B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.		Yes	
3.C	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	It is noted that several attempts have been made to align the assets with the cover provided by the insurance company – but no response has ever been received. It may be prudent to switch provider. The gas BBQ needs an annual service – this is being checked by the clerk.	Yes	R1 R2
3.D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	The precept is set in January while the budget is set in March. The budget needs to be set first. There is no Reserves Policy	No	R3 R4
3.E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.		Yes	
3.F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.		N/A	
3.G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied		Yes	

	Scope	Observation	Pass	Rec
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3.H	Asset and investments registers were complete and accurate and properly maintained.		Yes	
3.I	Periodic and year-end bank account reconciliations were properly carried out.		Yes	
3.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.		Yes	
3.K	IF the authority certified itself as exempt from a limited assurance review in 2022/23 it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>		N/A	
3.L	The Authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with legislation		Yes	
Scope	Observation	Pass	Rec	

3.M	In the year covered by the AGAR the authority correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023/24 AGAR period were public rights in relation to the 2022/23 AGAR evidenced by a notice on the website and /or authority approved minutes confirming the dates set)		Yes	
3.N	The authority has complied with the publication requirements for 2022/23 AGAR		Yes	
3.O	Trust funds(including charitable) The council met its responsibility as a trustee		N/A	
3.P	Annual Return Complete		Yes	

Recommendations

- 4.1 Change insurance provider to allow cover to be in line with the asset register.
- 4.2 Ensure the gas BBQ is serviced annually
- 4.3 Set the budget before the precept.
- 4.4 Adopt a Reserves Policy

Annual Return- Internal Control Objective

	Objective	Yes	No	Not Covered	Rec No
A	Appropriate accounting records have been properly kept throughout the financial year	√			
B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.	√			
C	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	√			R1 R2
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.		√		R3 R4
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 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	If the authority certified itself as exempt from a limited assurance review in 2022/23 it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>			√	
L	The Authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with legislation	√			
M	In the year covered by the AGAR the authority correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023/24 AGAR period were public rights in relation to the 2022/23 AGAR evidenced by a notice on the website and /or authority approved minutes confirming the dates set)	√			
N	The authority has complied with the publication requirements for 2022/23 AGAR	√			
O	Trust funds (including charitable) The council met its responsibility as a trustee	N/a			

HALC Internal Audit Services 24th June 2024

Humber, Ford & Stoke Prior Group Parish Council

Financial Year 2023-24

Bank Reconciliation Statements as at 31/03/2024

Prepared by Allan Drew (RFO)	Date:	19/06/2024		
			£	£
Balance from Bank Statements				
Unity Trust current account dated	31/03/24	Balance as at 31/03/2024		1620.85
Petty cash in hand		As at 31/03/2024		<u>0.00</u>
				1620.85
Less unrepresented items			0.00	<u>0.00</u>
				0.00
Plus receipts not banked/cleared			0.00	<u>0.00</u>
				0.00
		Net balance at 31/03/2024		<u>1620.85</u>

The net balance reconciles to the cash books for the year to 31/03/2024 as follows:

Balance in current account cash book				
Opening balance at 01/04/2023			3827.55	
Add: receipts to 31/03/2024			25740.13	
Less: payments to 31/03/2024			<u>27946.83</u>	
		Net balance at 31/03/2024		<u>1620.85</u>
 Balance in petty cash book				
Opening balance at 01/04/2022			0.00	
Add: receipts to 31/03/2024			0.00	
Less: payments to 31/03/2024			<u>0.00</u>	
		Net balance at 31/03/2024		<u>0.00</u>
 All Cash Books				
		Net balance at 31/03/2024		<u>1620.85</u>
 Difference				0.00

Signed:

Allan Drew

RFO

Date 19/06/2024

Countersigned

H Fowler-Wright

Councillor

Date 26/6/24

Annual Internal Audit Report 2023/24

Humber Ford and Stoke Prior Group Parish Council

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During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this 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 authority.

Internal control objective	Yes	No	Not covered?
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This 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 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 bank account reconciliations were properly carried out during the year.	✓		
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. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Date(s) Internal audit undertaken: 05/06/2024, 20/06/2024, 24/06/2024

Name of person who carried out the internal audit: HALC Internal Audit Services

Signature of person who carried out the internal audit: *HALC Audit Services* Date: 24/06/2024

*If the response is 'no' please state the implications and action being taken to address any weakness 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, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

HUMBER, FORD & STOKE PRIOR GROUP PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for 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 2024, that:

	Agreed		*Yes' means that this 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 authority to conduct its business or manage 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 authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and 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 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	N/A
			✓
has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.			

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

26/06/2024

and recorded as minute reference:

65/24

Signed by the Chair and Clerk of the meeting where approval was given?

Chair

Clerk

H Fowler-Wright
Clare Smith

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Section 2 – Accounting Statements 2023/24 for

HUMBER, FORD & STOKE PRIOR GROUP PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	14,887	3,827	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	12,289	15,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	4,880	10,740	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	5,137	5,448	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	23,092	22,498	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	3,827	1,621	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	3,827	1,621	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	17,663 <i>RESTATED</i>	18,945	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

Date

19/06/2024

I confirm that these Accounting Statements were approved by this authority on this date:

26/06/2024

as recorded in minute reference:

65/24

Signed by Chair of the meeting where the Accounting Statements were approved

W Fowler-Wright