

# MINSTER PARISH COUNCIL



**MINSTER  
IN THANET**

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Clerk to the Council: Mrs. Kyla Lamb MAAT

11<sup>th</sup> May 2022

## POLICY & FINANCE COMMITTEE

A Meeting of the Committee will be held at 11 am on Tuesday 17<sup>th</sup> May 2022

in the Neighbourhood Centre 4a Monkton Road Minster

Sir or Madam,

You are hereby summoned to attend a meeting of the Policy & Finance Committee which will be held at the Library and Neighbourhood Centre, 4A Monkton Road, Minster on Tuesday 17th May 2022 at 11am for the purpose of considering and passing such resolution or resolutions as may be deemed necessary or desirable with respect to the matters mentioned in the agenda.

Clerk to the Council

NOTE: Residents and members of the public are cordially invited to attend the meeting of the Council under Covid 19 restrictions.

## AGENDA

### 1. ELECTION OF CHAIRMAN

To elect a Chairman for the ensuing year 2022/23.

### 2. APPOINTMENT OF VICE CHAIRMAN

To appoint a Vice Chairman for the ensuing year 2022/23.

**3. MEMBERS' INTERESTS**

To register any new interests, or de-registrations, by Members.

**4. MINUTES**

To approve the Minutes of the Finance Committee held on 4<sup>th</sup> January 2022 (**Appendix A**)

**5. ACCOUNTS TO 31<sup>ST</sup> MARCH 2022**

Members are asked to consider and accept the profit and loss and balance sheet to 31<sup>st</sup> March 2022. (**Appendix B**)

**6. ALLOCATION OF RESERVES 31<sup>ST</sup> MARCH 2022**

Members are requested to consider the Allocation of Reserves and propose any changes and recommend their approval at the next full Council Meeting. (**Appendix C**)

**7. REVIEW OF THE ANNUAL RISK MANAGEMENT STATEMENT**

Members are asked to consider the attached Annual Risk Management Statement. (**Appendix D**) The Chair of the meeting to sign and date.

**8. REVIEW OF THE SYSTEM OF INTERNAL CONTROL**

To review the effectiveness of the system of Internal Control Councillors are asked to consider the attached Statement of Internal Control in support of the Annual Governance Statement. (**Appendix E**) The Chair of the Meeting and the Clerk to sign.

**9. APPROVAL OF ANNUAL GOVERNANCE STATEMENT 2021-22**

Members are asked to recommend to Full Council the approval of the Annual Governance statement for 2021-22, Section 1 of the AGAR for the year ending March 2021. (**Appendix F**)

**10. APPROVAL OF ACCOUNTING STATEMENTS FOR 2021-22**

Members are asked to recommend to Full Council the approval of the Accounting Statements for 2021-22, section 2 of the AGAR for the year ending 31 March 2022 and the supporting bank reconciliation as at March 2022 and the explanation of the significant variations from last year (2020-21) to this year (2021-22) (**Appendix G**)

**11. REVIEW OF FIXED ASSET REGISTER**

A copy of the fixed asset register which will include additions and disposals is attached for Members consideration and comments. (**Appendix H**).

**12. ALL WEATHER PITCH INCOME AND EXPENDITURE**

A summary of the income and expenditure and money allocated in Reserves toward future replacement mat costs are attached for Members information (**Appendix I**).

**13. REVIEW OF BUDGET AND ALL WEATHER PITCH FEES**

Further to the fuel price increases and national insurance and minimum wage increases the budget figures need reviewing and consideration may be given to increase the all weather pitch fees to help account for the electricity price increases. The Clerk will update members further at the meeting.

Kyla Lamb  
Clerk and RFO  
Minster Parish Council  
20<sup>th</sup> May 2021

# MINSTER PARISH COUNCIL

## POLICY & FINANCE COMMITTEE

Minutes of the Committee meeting held on Tuesday 4<sup>th</sup> January 2022  
In the Neighbourhood Centre, 4A Monkton Road, Minster at 6pm.

Present: Councillors Quittenden, Day, Dr. Jones, Crow-Brown, Mills, Owen.

In Attendance: Kyla Lamb (Clerk/RFO), Clare Wilsdon (Assistant Clerk), Cllr Gimes (Ex Officio), Cllr Torbett.

**204. APOLOGIES**

No Apologies were received, all members were present.

**205. MEMBERS' INTERESTS**

There were no declaration of interests registered.

**206. MINUTES**

**RESOLVED:** that the minutes of the meeting held on 25<sup>th</sup> May 2021 be approved and signed by the Chairman.

**207. FEES & CHARGES 2022/23**

Members considered the proposed increase in fees. The Clerk reported that the cemetery fees had been set just below those of fees at Thanet cemeteries.

**RECOMMENDED:** That the fees and charges be set at the levels contained within the report attached to the minutes.

**208. BUDGET PROCESS 2022/23**

**RECOMMENDED:** (i) That the staff's salaries be increased by 2%; and the Clerk's salary be increased in line with NALC pay award for spinal scale point SCP 32 (expected to be 2.75%) the Assistant Clerk's salary be increased to the new spinal point SCP25 on the SLCC salary scale;

and (ii) that Council approves the draft budget as submitted and to request from TDC a Precept sum of £88,044 for the year 2022/23, this would give a **DECREASE** of £1.71 pence per annum which represents an annual charge of £67.59 pence (£69.30 2021/22) or £1.30 pence per week on a Band D property or 2.46% **DECREASE** per annum on a band D property;

Chairman of the Committee

Meeting closed at 6.26pm

## Detailed Profit and Loss Account - Excluding Stock Movement

Month 12 Date 31/03/2022

Appendix B

| <u>Account</u>            | <u>Sales/Income</u>        | <u>Month Actual</u> | <u>YTD Actual</u> |
|---------------------------|----------------------------|---------------------|-------------------|
| 1076                      | Precept                    | 0                   | 88,100            |
| 1090                      | Interest Received          | 882                 | 1,066             |
| 1100                      | Grants & Donation Received | 1,621               | 5,600             |
| 1120                      | Agency - TDC               | 0                   | 20,284            |
| 1130                      | Highways Grass & Shrubs    | 0                   | 2,016             |
| 1200                      | Prepurchased Graves        | 0                   | 4,000             |
| 1210                      | Burials                    | 330                 | 14,665            |
| 1220                      | Garden of Rest             | 1,280               | 8,820             |
| 1230                      | Memorials                  | 900                 | 4,305             |
| 1250                      | GOR Maintenance Fee        | 110                 | 1,045             |
| 1260                      | Grave Maintenance Fee      | 0                   | 880               |
| 1300                      | Football                   | 240                 | 3,369             |
| 1310                      | Cricket                    | 0                   | 1,680             |
| 1320                      | Bowls Club Rent            | 3,597               | 7,194             |
| 1330                      | Playhouse                  | 162                 | 572               |
| 1340                      | Bowls Ins & Groundsman     | 629                 | 2,364             |
| 1380                      | Out of School Club         | 690                 | 2,835             |
| 1390                      | Pavilion Hire              | (7,088)             | 955               |
| 1400                      | School                     | 430                 | 430               |
| 1410                      | Dog Training               | 8,588               | 8,513             |
| 1500                      | AWPS Income                | 5,151               | 35,952            |
| 1990                      | Other Income               | 0                   | 2,560             |
| 1995                      | PWLB Parish Office Loan    | 0                   | 109,962           |
| <b>Total Sales/Income</b> |                            | <b>17,521</b>       | <b>327,166</b>    |

| <u>Account</u> | <u>Indirect/Overhead Expenditure</u> |        |         |
|----------------|--------------------------------------|--------|---------|
| 4000           | Staff Salary                         | 9,327  | 110,726 |
| 4080           | Training                             | 50     | 599     |
| 4190           | Bank Charges                         | 71     | 291     |
| 4200           | Audit Fees                           | 1,275  | 1,274   |
| 4220           | Subscriptions & Memberships          | 0      | 2,878   |
| 4230           | Insurance                            | (939)  | 5,800   |
| 4240           | Other Office Expenditure             | (87)   | 790     |
| 4250           | Postage, Printing etc                | 61     | 322     |
| 4260           | Telephone & Broadband                | 114    | 1,444   |
| 4290           | Utilities                            | 3,000  | 3,669   |
| 4300           | Hall Hire                            | 108    | 108     |
| 4320           | Business Rates                       | 0      | 418     |
| 4350           | Chairman's Allowance                 | 0      | 237     |
| 4360           | Ceremonial/Councilor Expenses        | 0      | 106     |
| 4380           | CCTV Maintenance & Running           | 84     | 3,640   |
| 4405           | Jubilee Event                        | 200    | 1,440   |
| 4410           | Annual Fireworks Display             | 0      | 2,000   |
| 4415           | Shed Project                         | 127    | 127     |
| 4420           | Neighbourhood Centre Rent            | 141    | 1,696   |
| 4430           | Christmas tree & Lights              | 0      | 245     |
| 4440           | Planning/Solicitors Costs            | 0      | 5,948   |
| 4441           | Parish Office New                    | 16,049 | 22,194  |
| 4460           | Machinery Maintenance                | 105    | 1,921   |
| 4470           | Machinery                            | 0      | 1,046   |
| 4480           | Fuel                                 | 240    | 1,066   |

## Detailed Profit and Loss Account - Excluding Stock Movement

Month 12 Date 31/03/2022

|  | Month Actual    | YTD Actual     |
|--|-----------------|----------------|
| 4490 Ground/Building Maintenance           | 0               | 30             |
| 4500 Van Expenses                          | 374             | 3,029          |
| 4570 Cricket Costs                         | 0               | 554            |
| 4580 Materials, Seeds etc                  | 111             | 111            |
| 4590 PWLB Debt Chgs-Pavilion/Bowls         | 3,597           | 7,194          |
| 4600 Football Expenses                     | 242             | 979            |
| 4620 Open spaces Area                      | 819             | 1,237          |
| 4640 Skatepark Expenses                    | 222             | 4,601          |
| 4650 Pavilion Maintenance                  | 104             | 2,129          |
| 4670 Bowls Club Ins & Costs                | 393             | 393            |
| 4680 AWPS Maintenance                      | 546             | 7,655          |
| 4720 Improvements                          | 0               | 1,107          |
| 4730 Running Expenses/Repairs              | 758             | 4,693          |
| 4750 Toilet Cleaning & Consumables         | 68              | 397            |
| 4990 Sundries                              | 0               | 31             |
| <b>Total Indirect/Overhead Expenditure</b> | <b>37,160</b>   | <b>204,121</b> |
| <b>Operating Profit</b>                    | <b>(19,639)</b> | <b>123,045</b> |
| <b>% Operating Profit</b>                  | <b>-112.09%</b> | <b>37.61%</b>  |

## Detailed Balance Sheet - Excluding Stock Movement

Month 12 Date 31/03/2022

| <u>A/c</u>                                   | <u>Description</u>             | <u>Actual</u>  |                |
|--|--------------------------------|----------------|----------------|
| <u>Current Assets</u>                        |                                |                |                |
| 100  | Debtors                        | 10,727         |                |
| 101  | Other Debtors                  | 470            |                |
| 105  | VAT Control A/c                | 4,007          |                |
| 200  | Current Bank A/c               | 239,103        |                |
| 210  | Petty Cash                     | 207            |                |
| 215  | Lloyds Credit Card             | (1,214)        |                |
| 230  | Nationwide Term Deposit        | 85,642         |                |
| 240  | Hampshire Trust Bank           | 85,850         |                |
| 250  | Cambridge Building Society     | 50,061         |                |
| <b>Total Current Assets</b>                  |                                | <b>474,852</b> |                |
| <u>Current Liabilities</u>                   |                                |                |                |
| 500  | Creditors                      | 2,846          |                |
| 510  | Accruals                       | 1,370          |                |
| <b>Total Current Liabilities</b>             |                                | <b>4,216</b>   |                |
| <b>Net Current Assets</b>                    |                                |                | <b>470,637</b> |
| <b>Total Assets less Current Liabilities</b> |                                |                | <b>470,637</b> |
| <u>Represented by :-</u>                     |                                |                |                |
| 300  | Current Year Fund              | 123,045        |                |
| 310  | General Reserves               | 117,426        |                |
| 322  | EMR Recreation                 | (0)            |                |
| 323  | EMR Parish Office              | 84,000         |                |
| 327  | EMR Trees/Bollard              | 918            |                |
| 328  | EMR Clarkes Education Charity  | 585            |                |
| 331  | EMR Heronsbrook Landscaping    | 2,266          |                |
| 332  | EMR Heronsbrook Maintenance    | 20,738         |                |
| 333  | EMR Parish Office Rent/Mainten | 1,467          |                |
| 336  | EMR All Weather Pitch          | 98,558         |                |
| 337  | EMR Clerks Gratuity            | 9,147          |                |
| 340  | EMR Minster Charities          | 12,488         |                |
| <b>Total Equity</b>                          |                                |                | <b>470,637</b> |

# MINSTER PARISH COUNCIL STATEMENT ON INTERNAL CONTROL FOR THE YEAR ENDING 31<sup>st</sup> MARCH 2022

## 1. SCOPE OF RESPONSIBILITY

Minster Parish Council (the Council) is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

In discharging this overall responsibility, the Council is also responsible for ensuring that there is a sound system of internal control, including the preparation of the accounting statements as required by Section 1 of the Annual Return – Annual Governance Statement and its 9 “assertions”.

## 2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The Council has in place a set of Standing Orders and Financial Regulations, which set out the general rules applicable at council and committee meetings and in carrying out the council's business. These two documents, are reviewed on a regular basis and influence the system of internal controls in place.

The system of internal control has been in place at the Council for the year ended 31 March 2022 and up to the date of approval of the annual governance statement and accounts and, except for the details of significant internal control issues at section 5, accords with proper practice.

## 3. THE INTERNAL CONTROL ENVIRONMENT

### **The Council:**

The Council has appointed a Chairman who is responsible for the smooth running of meetings and for ensuring that all Council decisions are lawful.

The Council reviews its obligations and objectives and approved budgets for the following year at its January meeting. The January meeting of the Council approved the level of precept for the following financial year.

The full Council meets eleven times each year and monitors progress against its aims and objectives at each meeting by receiving relevant reports from the Finance Committee and the Parish Clerk/ Responsible Financial Officer.

The Council carries out regular reviews of its internal controls, systems and procedures.

### **Clerk to the Council / Responsible Financial Officer:**

The Council has appointed a Clerk to the Council who acts as the Council's advisor and administrator. The Clerk is the Council's Responsible Financial Officer and is responsible for administering the Council's finances. The Clerk is responsible for the day to day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also ensures that the Council's procedures, control systems and policies are adhered to.

### **Payments:**

All payments are reported to the Council for approval. Two Members of the Council must authorise every cheque and BACS payment and standing orders & direct debit arrangements are reviewed annually.

**Income:**

All income is received and banked in the Councils' name in a timely manner and reported to the Council at the next meeting.

**Risk Assessments / Risk Management/Risk Register:**

The Council carries out regular risk assessments, identifying risks, assessing risks, addressing risks and reviewing and reporting these risks in a risk register.

**Internal Audit:**

The Council has appointed an Independent Internal Auditor who reports to the Council on the adequacy of its:

- Records
- procedures
- systems
- internal control
- regulations
- risk management
- reviews

The effectiveness of the internal audit system and audit plan is reviewed annually.

**External Audit:**

The Council's External Auditors, PKF Littlejohn LLP, submit an annual report and Certificate of Audit, which is presented to the Council.

**4. REVIEW OF EFFECTIVENESS**

The Council has responsibility for conducting an annual review of the effectiveness of the system of internal control. The review of the effectiveness of the system of internal control is informed by the work of:

- the full Council;
- the Clerk to the Council / Responsible Financial Officer who has responsibility for the development and maintenance of the internal control environment and managing risks;
- the appointed Councillor responsible for conducting internal audit checks;
- the Independent Internal Auditor who reviews the Council's system of internal control;
- PKF Littlejohn LLP, the Council's external auditors, who make the final check using the Annual Return, a form completed and signed by the Responsible Financial Officer, the Chairman and the Independent Internal Auditor. The External Auditors issue an annual audit report and certificate;
- the number of significant issues that are raised during the year.

**5. SIGNIFICANT INTERNAL CONTROL ISSUES**

No significant internal control issues were identified during the 2021-22 financial year.

Whilst no significant internal control issues were identified during the year the Council strives for the continuous improvement of the system it has adopted for internal control and has addressed all the minor issues and weaknesses raised and reported during the review process.

\_\_\_\_\_  
**Chairman**  
**Minster Parish Council**

\_\_\_\_\_  
**Clerk**  
**Minster Parish Council**

\_\_\_\_\_  
**Date**

## Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

## MINSTER 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 2022, 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.  | ✓      |     | <i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>   |  |
| 2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.  | ✓      |     | <i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>   |  |
| 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. | ✓      |     | <i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>   |  |
| 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.   | ✓      |     | <i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>   |  |
| 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.  | ✓      |     | <i>considered and documented the financial and other risks it faces and dealt with them properly.</i>  |  |
| 6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.  | ✓      |     | <i>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.</i> |  |
| 7. We took appropriate action on all matters raised in reports from internal and external audit.  | ✓      |     | <i>responded to matters brought to its attention by internal and external audit.</i>   |  |
| 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.                                  | ✓      |     | <i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>   |  |
| 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  | <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i> |
|   |        |     | ✓  |  |

\*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:

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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## Section 2 – Accounting Statements 2021/22 for

## MINSTER PARISH COUNCIL

|   | Year ending           |                       | Notes and guidance  |
|---|-----------------------|-----------------------|---|
|   | 31 March<br>2021<br>£ | 31 March<br>2022<br>£ |   |
| 1. Balances brought forward   | 295,665               | 347,592               | 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  | 82,748                | 88,100                | Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.   |
| 3. (+) Total other receipts   | 123,325               | 239,066               | 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  | 96,220                | 110,726               | 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   | 7,194                 | 7,194                 | Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).  |
| 6. (-) All other payments   | 50,732                | 86,201                | Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).   |
| 7. (=) Balances carried forward   | 347,592               | 470,637               | 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   | 340,232               | 460,863               | 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   | 1,729,234             | 1,733,067             | 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  | 34,511                | 138,874               | The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).  |
| 11. (For Local Councils Only)<br>Disclosure note re Trust funds<br>(including charitable)                         | Yes                   | No                    | N/A   |
|   |                       |                       |   |
| The Council, as a body corporate, 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 2022 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

SIGNATURE REQUIRED

Date

DD/MM/YY

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

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED