

**UPAVON PARISH COUNCIL – MINUTES OF EXTRAORDINARY MEETING HELD  
ON 19<sup>TH</sup> APRIL 2017 AT 1900 HRS IN UPAVON VILLAGE HALL**

	<b>Action</b>
<p>E17/001. <b>Present.</b></p> <p>a. <b>Council Members and ‘In Support’.</b> Paul Cowan (PC) (Chairman), Peter Williams (PW) (Deputy), John Cabra (JC), Bob McDonald (BM), John Tighe (JT), Gerry Ward (GW), Jon Mulroy (JM) (Clerk).</p> <p>b. <b>Members of the Public.</b> Nil</p>	
<p>E17/002. <b>Apologies.</b> Apologies were received from: Nil</p>	
<p>E17/003. <b>Introduction.</b> Jon Mulroy opened the Meeting with a quick introduction. He explained that the Meeting was being held for the following reasons:</p> <p>a. It is a requirement directed by the Accounts and Audit Regulations that the Parish Council Accounts are discussed and endorsed at a ‘full Meeting’ of the Authority.</p> <p>b. It is an opportunity to scrutinise the Accounts in detail prior to the formation of the new Parish Council in May.</p> <p>c. It is ‘good practice’ and makes an enormous amount of sense to do it!</p>	
<p>E17/004. <b>Internal Audit and Comments.</b> The Internal Audit had been completed by Mrs Joanne Eden on Wednesday 5<sup>th</sup> April 2017. The Audit went well and the follow-up Report commented on the following:</p> <p>a. All transactions were correctly processed and recorded.</p> <p>b. The recorded transactions were reconciled with the paperwork, bank statements and the [Quick Books] computer record.</p> <p>c. VAT was properly accounted for.</p> <p>d. Periodic bank account reconciliations were properly carried out by the Chairman and Councillors throughout the year.</p> <p>d. Financial Regulations were up-to-date.</p> <p>e. The accounts met the requirements of ‘Transparency’: all financial transactions and supporting documentation continue to be displayed on the Parish Council Website.</p>	
<p>E17/005. <b>External Order Process and Comments.</b> The following issues were discussed briefly:</p>	

<p>a. The External Audit is a formal 'Assurance' check carried out by Grant Thornton. Their responsibility is to review our Annual Return in accordance with guidance issued by the National Audit Office (NAO): as such, It is a detailed check on 'process' rather than 'substance'.</p> <p>b. There have been a couple of very minor comments by the External Auditor over the past two years.</p> <p>c. It is considered that the completion of the Annual Return plus all the supporting Schedules has become much more complicated over the past couple of years: there is now a significant amount of work involved in preparing the Accounts for External Audit.</p> <p>e. Once signed, the Annual Return and supporting Schedules would be sent to Grant Thornton at the beginning of May 2017.</p>	
<p>E17/006. <b>Financial Regulations and Governance.</b> The following issues were discussed:</p> <p>a. <b>Annual Governance Statement 2016/17.</b> The Meeting ran through the details of the Annual Governance Statement for 2016/17 – Page 2 of 6 from the Annual Return. After some discussion, the Meeting unanimously endorsed the Governance Statement as a true reflection of the governance of the Parish Council Accounts during the past 12 months. This will be recorded on the signed copy of the Annual Return.</p> <p>b. <b>Upavon Financial Regulations 2017/18.</b> The Upavon Financial regulations 2017/18, updated from 2016/17 had been circulated ahead of the Meeting. After some discussion it was decided to amend paragraph 2.2 to read: '<i>On a regular basis, at least once in each quarter, a Council member shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO: this may include the Chairman and cheque signatories</i>'. On the understanding that this amendment would be made, the Regulations were formally endorsed by the Councillors present. <b>Afternote:</b> Amendment made on 20<sup>th</sup> April 2017.</p> <p>c. <b>Chairman and Councillor's Responsibilities.</b></p> <p>(1) Jon Mulroy reminded the Chairman and Councillors that they are ultimately responsible for the Accounts of the Parish Council.</p> <p>(2) He reminded them of the need to carry out regular bank account reconciliations, and reminded them that he would be delighted to receive 'surprise cash and bank checks' throughout the year.</p> <p>(3) Finally, all claims for cash from the accounts must be absolutely transparent, and supported by appropriate receipts, etc.</p>	<p style="text-align: right;"><b>JM</b></p> <p style="text-align: right;"><b>JM</b></p> <p style="text-align: right;"><b>All</b></p>

<p><b>E17/007. Statement of Accounts and Annual Return – Financial Year 2016/17.</b> The following were covered in detail:</p> <p>a. <b>Account Payments and Receipts.</b> The record of account payments and receipts, and the VAT Return, were circulated before the Meeting. There were no concerns over any of the records presented.</p> <p>b. <b>Accounts 2016/17 – Detailed Analysis.</b> A detailed analysis of accounts had been produced and was presented during the Meeting. After some discussion it was agreed that the Clerk should continue to produce this useful document at the close of each Financial Year.</p> <p>c. <b>Annual Return for the Year Ended 31 March 2017 – Accounting Statements.</b> The Annual Return Accounting Statements were produced at the Meeting and discussed in some detail. It was agreed unanimously to endorse the Accounting Statements produced for 2016/17 and the Annual Return would be signed to this effect.</p> <p>d. <b>Charities Account – End of Year Statement.</b> The End of Year Statement for the Charities Account was produced and endorsed after some minor discussion.</p>	<p><b>JM</b></p> <p><b>JM</b></p>
<p><b>E17/008. Transparency of Accounts.</b> In order to comply with Transparency Regulations, it was decided that the following documents would be copied to the Parish Council Website:</p> <p>a. All Payment and Receipt Records, and all VAT Records .</p> <p>b. The Internal Auditor’s letter to the Chairman.</p> <p>c. The Annual Governance Statement (from the Annual Return) for 2016/17, and the Financial Regulations for 2017/18.</p> <p>d. The Accounting Statement (from the Annual Return) and the Analysis of Accounts for 2016/17.</p> <p>e. The Notice of Date of Commencement of Period for the Exercise of Public Rights.</p> <p>f. The Notice of Conclusion of Audit, and the External Auditor’s Comments, once received.</p> <p>g. The Detailed Analysis of Accounts.</p>	<p><b>JM/JC/BM</b></p>
<p><b>E17/009. Signatories to Parish Council Accounts.</b> As a result of the forthcoming Election and the formation of the new Parish Council, it had become clear that there will be a shortage of signatories for both Parish Council Accounts. It was agreed that the ideal number of signatories for each Account should be three. On formation of the new Council, it was agreed that the Authorised Signatories will be:</p>	

<p>a. <b>Treasurer's Account.</b> John Tighe, Gerry Ward and Bob McDonald (with Paul Cowan, Noel Maskell and Peter Williams to be 'removed'). Jon Mulroy agreed to take the appropriate action to 'add' Bob McDonald and 'remove' the outgoing Councillors.</p> <p>b. <b>Charities Account.</b> John Cabra, with Paul Cowan and Peter Williams acting as 'external' Trustee/Signatories.</p>	<b>JM</b>																								
<p>E17/010. <b>Cheques for Payment.</b> The following cheques were presented for signature.</p> <table border="1" data-bbox="268 629 1177 1010" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Cheque Number</th> <th style="text-align: left;">Payee</th> <th style="text-align: right;">Amount</th> </tr> </thead> <tbody> <tr> <td>001618</td> <td>Paul Cowan</td> <td style="text-align: right;">4-20</td> </tr> <tr> <td>001619</td> <td>PCAP</td> <td style="text-align: right;">250-00</td> </tr> <tr> <td>001620</td> <td>St Mary's PCC</td> <td style="text-align: right;">750-00</td> </tr> <tr> <td>001621</td> <td>Upavon Village Hall Committee</td> <td style="text-align: right;">500-00</td> </tr> <tr> <td>001622</td> <td>WALC</td> <td style="text-align: right;">418-38</td> </tr> <tr> <td>001623</td> <td>Bobby Van Trust</td> <td style="text-align: right;">25-00</td> </tr> <tr> <td colspan="2"><b>Total</b></td> <td style="text-align: right;"><b>1947-58</b></td> </tr> </tbody> </table> <p>After the payment of the cheques detailed above, the <b>bank balance stands at £10173-49</b> credit.</p>		Cheque Number	Payee	Amount	001618	Paul Cowan	4-20	001619	PCAP	250-00	001620	St Mary's PCC	750-00	001621	Upavon Village Hall Committee	500-00	001622	WALC	418-38	001623	Bobby Van Trust	25-00	<b>Total</b>		<b>1947-58</b>
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<p>E17/012. <b>Date of Next Meeting.</b></p> <p>a. The <b>Annual Parish Meeting</b> will be held on <b>Wednesday 17<sup>th</sup> May 2017</b> in the Upavon Village Hall.</p>																									
<p>E17/013. There being no further business, the Meeting closed at 1946 hours.</p>																									