

Manley Parish Council

www.manleypc.co.uk

**MINUTES OF AN EXTRAORDINARY MEETING HELD ON MONDAY 10th JUNE 2024 AT 6.00 PM
AT MANLEY VILLAGE HALL**

Councillors: Ian Walton (Chairman), Kate Birkenhead, John Bunting, Jane Challoner, Colin Ford and Peter Sherlock

Parish Clerk - Gaynor Hawthornthwaite

1. APOLOGIES FOR ABSENCE/NON-ATTENDANCE

Apologies from Manley Parish Councillors Pam Brook and John Gilding.

Councillor Hugo Deynem – Ward Member, Cheshire West and Chester Ward Council

2. DISCLOSURE OF INTERESTS

None declared.

Public Speaking Time/Open Forum

There were no members of the public in attendance.

3. FINANCE

Review of Current Financial Position

The MPC bank account balance as at 2nd June 2024, was £16,288.84.

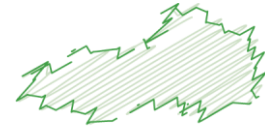
Approval of 2023/24 Annual Audit Return

- Completion of Section 1 – Annual Governance Statement 2023/24: The PC considered and agreed points 1-8 of the Statement in Section 1, separately and in numerical order. Section 1 was duly approved and signed by the Chairman and Clerk.
- Completion of Section 2 – Accounting Statements 2023/24: The PC considered the Statement in Section 2, which was approved and signed by the Chairman and Responsible Financial Officer.

Approval of 2023/24 Accounts

The end of year accounts were approved:

Balance b/f	13612.99
Receipts	23188.32
Payments	<u>20787.31</u>
Balance c/f	<u><u>16014.00</u></u>



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Approval of Exemption Certificate

After consideration of the Certificate of Exemption, the PC agreed that as the PC annual gross income and annual gross expenditure for 2023/24 did not exceed £25,000, the PC wished to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Small Authorities) Regulations 2015. The Chairman signed the Certificate of Exemption.

Action – Clerk to return the Certificate of Exemption to the External Auditor and to arrange for the following 2023/24 documents to be published on the PC website and PC noticeboard:

- **Certificate of Exemption**
- **Annual Internal Audit Report**
- **Section 1 – Annual Governance Statement**
- **Section 2 – Accounting Statements**
- **Bank reconciliation and an Analysis of Variance**
- **Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015**

In addition the following documents will also be published on the PC website:

- **Items of Expenditure over £100**
- **Variance sheet**

Approval of Internal Auditor's Report – 2023/24

The report from the Internal Auditor was noted:

1. Issue

General reserves have increased over the prior year and at the year-end were in excess of 100% of the precept level. No separate earmarked reserves were disclosed in the accounts. Sector guidance is that councils should aim for a general reserve level of between 25% and 100% of the precept or net operating expenditure. The Practitioners Guide also notes this recommended level of reserves.

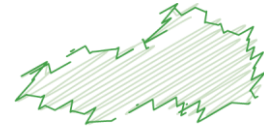
Recommendation

The council should review the level of general reserves during the budget setting process with reference to sector guidance.

The PC noted the above recommendation and considered the provision of cash flow for the discretionary items of expenditure and future planned capital investments in the Village Hall facilities over and above the cash flow.

2. Issue

Fixed assets have increased significantly over the prior year, however, a number of additions have been recorded in the asset register at cost inclusive of VAT (eg gazebos and picnic benches.)



Recommendation

As VAT on the fixed assets is reclaimable the correct purchase cost to be included in the asset register is the price net of VAT.

The PC noted that the Clerk had amended the draft asset register to record the items at net purchase cost in the final 2024 Asset Register.

3. Issue

Internal control objective N in the AGAR internal audit certificate requires us to conclude whether the authority has complied with the publication requirements below for the 2022/23 AGAR. Internal control objective L in the AGAR internal audit certificate requires us to conclude whether the authority publishes information on a website/webpage, up to date at the time of the internal audit, in accordance with the Transparency code for smaller authorities.

Publication Requirements - Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

Certificate of Exemption

Annual Internal Audit Report

Section 1 – Annual Governance Statement

Section 2 – Accounting Statements Analysis of variances

Bank reconciliation

Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Recommendation

The council should ensure an analysis of variance is published on the website annually.

The PC noted that the Clerk had uploaded the variance analysis to the website in May 2024

12. DATE OF NEXT PC MEETING

The date of the next meeting is to be held on **Wednesday 3rd July 2024 at 6.00 pm**

The meeting closed at 6.30 pm.