

**ANNUAL GENERAL and ANNUAL PARISHIONERS MEETINGS of  
BRETtenham AND KILVERSTONE PARISH COUNCIL  
held at the KILVERSTONE CHURCH CLUB  
Tuesday 13 May 2014 at 1930**

1. **Election of Chairman and Vice Chairman**                      The Chairman opened the meeting by welcoming those attending. He then asked for nominations to take the chair of the Parish Council. Councillor Holmes-Smith proposed and Councillor Wright seconded a motion that the Chairman be re-elected and this was carried unanimously.

**Resolved:** Councillor A M Poulter OBE be re-elected Chairman for the year ensuing.

He then asked for nominations for Vice Chairman. Councillor Herries proposed and Councillor Wright seconded a motion that the Vice Chairman be re-elected and this was carried unanimously.

**Resolved:** Councillor M Engwell OBE be re-elected Vice Chairman for the year ensuing.

2. **Questions from Electors**                      There were none.

The Chairman then asked Councillor Stephen Askew (Guiltcross Division) and councillor Ellen Jolly (Harling and Heathlands Ward) to present their annual reports, copies of which will be placed on the PC web site.

After their reports there was a more general discussion on some local issues:

- The road through Rushford (C147) is a concern to local residents in terms of speed volume and weight. Following the damage to Rushford Bridge, it was agreed there was a window of opportunity to gather local views about the best measures to seek from NCC to ameliorate these concerns and it was agreed to circulate a questionnaire with yes/no answers and submit the concensus through our NCC Councillor to the Highways Authority for consideration.
- It was noted that there was a planning application to erect a mast to provide super-fast broad band to the adjacent area, an ability open to churches. The Chairman undertook to brief both the Diocese and Stephen Askew on the possibilities being presented in the gaps left by the NCC/BT initiative.
- The possibilities of visits to Recycling Centres was discussed and it was agreed this move by NCC should be resisted as waste collection and disposal is the responsibility of both NCC and BDC and that the community was paying considerable sums in council tax and this would inevitably increase fly tipping; this is already a problem in Arlington Way and the Chairman agreed to notify the relevant authorities. It was noted that BDC teams do a very considerable, helpful and good job in clearing up fly tipping.
- It was agreed that the PC would place Stephen Askew's regular report to his Division on the PC web site.

3. **Attendance**                      Apologies had been received from Councillor George Brown, Councillor Chapman-Allen BDC, and PCSO Helen Maxwell (Attleborough Safer Neighbourhood Team).

The following were present:

Councillors Poulter, Engwell, Connolly, Homes-Smith, Herries and Wright.

The following were in attendance:

Councillor Ellen Jolly, BDC; Councillor Stephen Askew (NCC); and Mrs Carole Herries, Internal Auditor

Parishioners: Mr Wixey

4. **Any Declared Matters of Urgent Business** There were none
5. **Any Declarations of Interest** Councillor Herries declared an interest in Item 10.
6. **Minutes of Meeting of 13 May 14** These had been circulated previously and were agreed and duly signed by the Chairman.
7. **Matters Arising** **Joint Neighbourhood Plan** The Chairman reported the joint statement and map had been lodged with BDC by the Chairman of Croxton PC as agreed at the last meeting. The consultation period ends 21 May 14 after which it will be considered by BDC Cabinet on 1 July. The Chairman then explained the importance of the Joint Plan in terms of delivering the best outcomes for the communities of both PCs. He suggested the Plan should become a *Neighbourhood Development Plan* and establish general planning policies for the development and use of land in a neighbourhood, like:

- where new homes and offices should be built
- what they should look like

The plan can be detailed or general, depending what local people want. Neighbourhood plans allow local people to get the right type of development for their community, but the plans must still meet the needs of the wider area. In most cases we expect this will mean that neighbourhood plans will have to take into account the local council's assessment of housing and other development needs in the area. Further, PCs with a neighbourhood plan will receive 25% of any CIL arising from developments in their area compared to parishes without a neighbourhood plan who will receive 15%.

The Chairman then reported that the plan will also support the new Forest Ward, presently being proposed by LGBCE. However, these 2 items (Joint Neighbourhood Plan and new proposed Forest Ward) developments seem to have sparked Thetford Town Council seeking a governance review. Any review would be conducted by BDC through the General Purposes Committee, either TTC having obtained a poll of 10% support of its electorate or by the GPC agreeing to one. In addition, TTC has approached both PCs to join a 3 way working group to review the issues involved. However, the GPC has said<sup>1</sup> that there will be a district wide governance review probably after the 2015 local elections but before the mandatory 12 – 15 span after the last review in 2002 expires. The Chairman then sought views of the PC. It was agreed that the PC should not join such a working group but concentrate on the development of the Joint Neighbourhood Plan.

The Chairman suggested the Plan should lead to a single joint Development Plan and that consultation would be a key part in this work. He suggested a joint web site should be established for this purpose and that a Working party should be formed initially to take this forward. He suggested 2 members for each PC and that £1,000 be allocated to the web site and other consultation avenues. Councillor Herries agreed to join the Chairman for the B&K PC side. This course was agreed and Councillor Herries proposed and Councillor Engwell seconded a motion that the PC develops a Joint Neighbourhood Plan with Croxton PC, with the Chairmen and one Councillor for each PC and that B&K PC allocates a matched [by Croxton PC] £1,000 to the project. This was agreed unanimously.

**Resolved:** The PC, in conjunction with Croxton PC, develops a Joint Neighbourhood Plant utilising the established joint working group and that a [matched] £1,000 be allocated to the project

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<sup>1</sup> BDC General Purposes Committee Minutes of 27 Nov 13

8. **Members Register of Interests** The Chairman asked that Councillors check and then affirm their “Notices of Details of Financial and other Interests by Members” are correct. This was duly done.
9. **Annual Review of Internal Controls and Financial Standing Orders** The Chairman reminded the PC of the steps it needed to take to ensure proper financial management was being applied and presented the following for review and signature at the meeting. The following were then agreed and duly signed, and these are shown as attachments to these minutes:
- a. Internal Controls
  - b. Financial Standing Orders
  - c. Duties of the Responsible Finance Officer
  - d. Annual Review of the Effectiveness of Internal Audit
  - e. Annual Review of Internal Controls
10. **Appointment of Internal Auditor** As part of the need to ensure proper financial management, the Chairman indicated the PC should appoint an Internal Auditor. He went on to report that Mrs Carole Herries had indicated her willingness to serve. Councillor Engwell proposed and Councillor Connolly seconded a motion that Mrs Carole Herries be appointed the Parish Council’s Internal Auditor for the year ensuing.

**Resolved:** Mrs Carole Herries be appointed the Internal Auditor for Brettenham and Kilverstone Parish Council.

11. **Financial Report** Councillor Engwell updated the PC on its financial position on 13 May 14:

**Treasurer’s Account**

Balance CF at 14 Mar 14 (Statement No: 40): (last statement received)	£4023.30
Payments In: None	
Payments Out:	
Cheque No: 000080 NALC Annual subs.	£107.19
Cheque No: 000081 Stamps for Clerk.	£ 24.00
Cheque No: 000082 Printer Paper for Clerk	£ 45.87
<b>Balance at 13 May 14</b>	<b>£3846.24</b>

**Business Instant Access Account**

<b>Balance at 9 Apr 14*</b> (Statement No: 16):	<b>£21535.94</b>
<b>Balance All Accounts at 13 May 14*:</b>	<b>£25382.18</b>

\* Excludes interest from 9 Apr 14

12. **Agree Annual Accounts** The Chairman reported he had circulated the accounts which had been reviewed by the Internal Auditor. He concluded that the PC had a closing balance of £25,558.35 the end of the last financial year (31 March 2014) and assets worth £11,279 at replacement value. Of the closing balance, the PC had earmarked reserves of £21,500.

He added the dates for submitting the Annual Return to Mazaars (External Auditors) is 4 Jul 14, having been approved by the PC by 30 Jun 14; the PC accounts will then be available for public view for 21 working days by 21 Jul 14.

The Chairman then reminded the PC that the Annual Return be completed on the basis of the accounts presented, signed by the Internal Auditor, Councillor Engwell and the Chairman as RFO, and then submitted to Mazaars the External Auditors. This was agreed.

Councillor Engwell proposed and Councillor Holmes-Smith seconded a motion that the accounts for FY 13/14 be accepted as presented and that they are used to inform the Annual Return.

**Resolved:** Accounts for FY 2013/14 be agreed (published in the Annual Report) and used to complete the Annual Return.

13. **Chairman's draft Annual Report** Following on from the previous item, the Chairman asked if the annual report, which had been circulated previously, was agreed. Having received agreement he said it would be attached to the minutes and then asked if it were formally adopted. Councillor Wright proposed and Councillor Engwell seconded that the Annual Report be adopted.

**Resolved:** The 2013 Annual Report be adopted.

14. **Planning** The Chairman reported that there were 2 planning items, one approval and one application:
- a. **3PL/2014/0401/F** Installation of 30m lattice tower to supply super-fast broadband to the local area. The PC agreed to make "no comment".
  - b. **3/PL/2014/0146./CU** Change of use of existing suite on Kilverstone Estate to a veterinary surgery. Application approved.
15. **Moving Thetford Forward (MTF) Update** The Chairman reported that since he had attended the MTF Board on 11 Apr 14 and apart from the Riverside Walk (see Item 16 below) there was nothing else of significance to report. Councillor Connolly reported work on the new bus station would complete in March 20 15, and the Riverside Development would then start. The revised TOR for the Board are being developed to coincide with the end of the Growth Point Status funding in 2015. The outline planning application for the SUE (3PL/2011/0805/0) has been granted.
16. **Riverside Walk Update** Councillor Engwell reported that clarification of the Abbey Homes offer to transfer the land between the River Thet and Arlington Way to the PC is still awaited. As was reported at previous meetings, in their letter, dated 17 Jan 14, they state they are endeavouring to acquire a definitive plan of the area from their solicitors which they would forward to us as soon as they are able. Councillor Engwell went on to report he had recently sent a further email and letter to Abbey Homes requesting this information.

As previously reported, Mr Jeff Redgrave, Countryside Management Services, is working to produce a detailed project plan for comprehensive, comparable, quotations to be provided. Mr Redgrave also needs the information from Abbey Homes. Meanwhile, he has been working with Mr Chris Gregory of the BTO to obtain suitably detailed mapping of the area but the maps available from the BTO are not suitable, so Mr Redgrave will need to source suitable mapping on which to depict the proposed path. Mr Redgrave and Councillor Engwell will arrange a further meeting in the next few weeks to go over the details of the project, including mapping and surface materials to be used.

17. **Kilverstone Alms Houses Update** The Chairman reported the land registration was now complete and that he had asked the PC's Solicitor to progress the amendment to the Trust deed and transfer of Trusteeship to the PC.

18. **Reports by Members**

a. **Environmental and CPRE** Nothing to report.

b. **Community Safety** The minutes of the Safer Neighbourhood Action Panel (SNAP) meeting held on 6 May 14 have been received and priorities for this quarter are:

- Tackling inconsiderate parking outside schools and anti-social behaviour in Attleborough and surrounding villages
- Enforcing speed limits (30mph) in Gt Hockham, Shropham, Gt Ellingham, East Harling and local villages.

The Panel was warned that although crime remains at a very low level, there are signs of increasing burglary (other than dwelling). Communities are advised to be vigilant and not to take risks with property, particularly in outbuildings.

The next SNAP meeting is on Tuesday 22 Aug 14 at 1100 at Attleborough Police Station.

The crime report for the PC area for April 2014 is:

Kilverstone:

- 1 x Theft other (off road motor vehicle) Vehicle since been recovered by police.
- 1x Domestic assault

Bretternham:

- 1 x Criminal damage (Arlington Way, Thetford),
- 1 x theft Other (batteries and energizer stolen)
- 1x Criminal damage to a car

Rushford Nil

c. **Rural** Nothing to report.

19. **Correspondence** The following correspondence had been received:

- a. **Highways Rangers** Items for the Rangers are sought and councillors agreed to forward items to the Chairman
- b. **Diss, Thetford and District CAB** Annual Report Received
- c. **BDC Pest Control Services** BDC has announced the withdrawal of free domestic pest control services from 1 May 14.

20. **Date of Next Meetings:**

- a. Wednesday 11 Jun 14 at 1930 in the Kilverstone Church Club (For Urgent Matters only)
- b. Wednesday 16 Jul 14 at 1930 in the Kilverstone Church Club (Full Meeting)

Minutes agreed:

A M Poulter OBE  
Chairman

Date:

Attachments:

1. Chairman's Annual Report FY 13/14 (including annual accounts)
2. Internal Controls
3. Financial Standing Orders
4. Duties of the Responsible Finance Officer
5. Annual Review of the Effectiveness of Internal Audit
6. Annual Review of Internal Controls

**BRETtenham and KILVERSTONE**  
**PARISH COUNCIL**  
**ANNUAL REPORT**

**2013 - 2014**

**CHAIRMAN'S REPORT**

Over the past year, the Parish Council has continued to be closely involved with Moving Thetford Forward, the programme aimed at delivering the regeneration of the town of Thetford and the provision of an additional 5000 new homes. The developers have made an outline planning application for these new homes in the Sustainable Urban Extension, which has been granted. The Parish Council continues to push for the MTF Board to remain in existence to coordinate the delivery of the Suburban Extension and Thetford master-plans.

The Parish Council has continued to monitor activity in the Parish Council's area to support the interests of electors, particularly for planning applications. It is however becoming clear that the increasing volume of traffic on the small rural roads is a problem that may well be exacerbated by the advent of 2200 new homes in Kilverstone under the MTF Programme. The present problems surround damage to verges caused by traffic trying to pass oncoming vehicles and the speed of some motorists. The Parish Council continues to liaise with the Highways Authority to try and alleviate damage as it arises and has undertaken a traffic survey in Rushford; liaison with the Safer Neighbourhood Team continues to try and encourage motorists to adhere to speed limits.

The Parish Council has also continued to support the Safer Neighbourhood Action Panel as part of the Attleborough Safer Neighbourhood area in which the Parish Council sits. Recorded crime has remained at an extremely low level and the reduction of anti-social behaviour and speeding in rural villages have been the focus of work.

The Parish Council has continued to engage with CoopHomes to transfer the trusteeship to the Council but delays with land registration have taken a long time to resolve. However, the land is now registered and the transfer to the Council is now proceeding but it is believed the trust fund has been significantly depleted by the land registration process. Kilverstone Estate has agreed to take on the management of the site and the 2 homes but allocation of the homes remains to be resolved

The Parish Council has earmarked funds for and is working towards the development of a riverside walk along the River Thet between Arlington Way and Nuns' Bridges. The new route will be a permissive path, not a public right of way, and it is our intention for it to be accessible by pedestrians and wheelchair users, but not cyclists. A cycle route linking Arlington Way to Nuns' Bridges already exists as part of one of the 'Thetford Loops'. The project is supported by the MTF Board which has committed £20,000 towards the costs.

Changes to the Local Council Tax Support Scheme in successive tax years has resulted in the precept for the forthcoming year to be marginally [£6] higher than that set by the Council and this taken in with the reduction last year and other changes to the council tax base has resulted in an apparent increase of 3.8% in Parish Council precept.

# MONEY MATTERS

## FY 2013/2014 Accounts

	£		£
<b>Opening balance</b>	24,417.63		
<b>Receipts</b>		<b>Payments</b>	
Precept	3,532.58	PC Expenses	0.00
VAT Refund	0.00	Subscriptions	60.00
Interest	9.86	Insurance	517.39
		Audit fees	0.00
		Grounds	
		Maintenance	270.00
		Asset Repair	431.00
		Stationery	582.78
		Training	0.00
		Fees	0.00
		Road safety Mirror	206.05
		Traffic Survey	0.00
		Ancillaries	0.00
		S137 (NARS)	100.00
		NCC Highways Fee	197.50
		Postage	37.00
<b>Total Receipts</b>	3,542.44	<b>Total Payments</b>	2,401.72
In year net surplus/deficit	1,140.72		
B/F	24,417.63		
<b>Total Cash</b>	25,558.35		
<b>Carried Forward</b>	25,558.35		

### Balance Sheet as at 31 March 2014

	2013		2014
	£		£
		<b>Bank</b>	
	2,892.44	Treasurers Account	4,023.30
	21,525.19	Business Instant Access Account	21,535.05
	£24,417.63		25,558.35
		<b>Funds</b>	
	6,307	General Fund	5,558
	17,500	Reserves	20,000
	23,807	S106 POS	13,000
		Riverside Path	5,000
		Alms Houses	2,000
	<b>23,807</b>	<b>Total</b>	<b>20,000</b>
<b>Assets</b>	<b>£11,279</b>		<b>25,558</b>

The above statement represents fairly the financial position of the PC at 31 March 2014 and reflects its receipts and payments during the year.

## Notes to the Accounts

- 1. Assets** Notice boards, Village signs, bench, grit bin and donated Public Open Space at Arlington Way - £11,279 (Basis for valuation is replacement of signs and notice boards using inflation of 5%).
- 2. Borrowings** The PC has no borrowings
- 3. Earmarked Reserves** The PC has earmarked reserves for FY 14/15:  
£8,000 for POS Maintenance  
£3,500 for Alms House transfer & development  
£10,000 as Capital for Riverside Walk project
- 4. Tenancies** The PC has no tenancies
- 5. Section 137 Payments** Section 137 of the Local Government Act 1972 enables parish councils to spend up to the product of £6.80 per head of electorate for the benefit of people in the area on projects not specifically authorised by other powers

The PC made one S137 payments in FY 13/14 of £100 to NARS.

- 1. Agency Work** The PC undertook no agency work
- 2. Contingent Liabilities** A contingent loss will be accrued in the financial statements where it is probable that a future event will confirm a material loss which can be estimated with reasonable accuracy at a date when the financial statements are approved.

Where a material contingent loss is not accrued, perhaps because it cannot be accurately estimated or because the event is not considered sufficiently certain, it is disclosed in a note to the accounts. The PC's accounts for the year end 31 March 2014 do not include a provision for any such contingency.

- 1. Advertising and Publicity** No costs were incurred for advertising and publicity during the year
- 2. Trust Funds** The PC is neither a custodian trustee nor a sole managing trustee.
- 3. Commitments** The PC has public open space under a Unilateral Agreement (similar to a Section 106 agreement) at Arlington Way.

## PARISH CONTACT DETAILS

Chairman, Clerk and Responsible Finance Officer  
A M Poulter OBE  
01842 753634 [mail@ampglebe.co.uk](mailto:mail@ampglebe.co.uk)

Parish Council Website: <http://brettenham-and-kilverstonepc.norfolkparishes.gov.uk/>

**BRETtenham and KILVERSTONE PARISH COUNCIL - INTERNAL CONTROLS**

1. Financial records are well maintained and cash book is reconciled before each meeting
2. Clerk (RFO) receives appropriate training and uses "The Parish Councillor's Guide" as the main point of reference, together with advice from NALC.
3. The PC has no borrowings
4. When in post, the Clerk pays the requisite income tax and NI contributions (employer and employee) are paid.
5. VAT is reclaimed when appropriate
6. The budget is set and agreed before the PC sets its precept January each year
7. S 137 amounts are identified separately in minutes and cash book
8. Minutes of meetings are kept sequentially, safely and signed by the Chairman
9. Electors' Rights of Notice are posted on the PC's notice boards. Accounts are available for public viewing after the AGM in May
10. An appropriate system of document control is in place
11. The Code of Conduct is adopted and all Councillors have signed declarations of office and of the code and have completed a register of interests
12. All cheques are signed by 2 Councillors, reported to the PC and supporting invoices checked and the cheque stub initialled.
13. The PC has appointed an Internal Auditor
14. Three quotes are obtained for planned expenditure over £2,000 and sealed tenders for expenditure over £10,000
15. The PC has appropriate Insurance cover and this is reviewed annually
16. A risk assessment of PC assets is conducted annually or when appropriate

**A M Poulter OBE**  
**Chairman**

**PC Meeting date: 13 May 14**

**BRETtenham and KILVERSTONE PARISH COUNCIL**  
**Financial Standing Orders**

1. Banks accounts must be authorised by the pc and cheques/withdrawals to be authorised by 2 signatories from the 3 named councillors.
2. Income charges should be reviewed annually to ensure they are correct and adequate.
3. A budget should be prepared annually to enable the precept and fees to be set. Actual results should be compared with budget figures and variances explained.
4. Payments should be reported to and authorised by the PC regularly.
5. Salaries should be authorised by the PC and the Clerk's fee reviewed annually in line with recommendations by NALC.
6. Travelling and other expenses incurred by councillors while carrying out work for the PC should be reimbursed at the rates recommended by NALC.
7. Any petty cash shall be banked immediately.
8. Three estimates should be obtained for any planned expenditure over £2000 and that for over £10,000 tenders in sealed envelopes should be obtained and opened at a full PC meeting.
9. Insurance should be reviewed regularly to ensure cover is complete and the premium competitive.
10. An asset register should be maintained.
11. The Chairman should agree the reconciliation of the cash book at the end of the year by reference to bank statements and at any other time of year he deems fit.
12. The Clerk is authorised to spend up to £500 in the case of emergency or to ensure the smooth running of the PC, but any such expenditure must be reported to the PC at it subsequent meeting.
13. The Financial Standing Orders and responsibilities of the Responsible Finance Officer (RFO) should be reviewed annually.

**A M Poulter OBE**  
**Chairman**

**Date of PC Meeting: 13 May 14**

**BRETtenham and KILVERSTONE PARISH COUNCIL**  
**Duties of the Responsible Finance Officer**

1. Prepare financial reports for the PC, including budget monitoring, receipts to date, payments of accounts and other relevant matters.
2. Prepare draft estimates. When approved by the PC these will form the basis for the annual budget monitoring during the year.
3. Submit precept to Breckland District Council by the due date.
4. Bank and record regularly all monies received and expended by the PC.
5. Ensure the money due to the PC is billed and collected promptly.
6. Manage cash flow and control of any investments and bank transfers.
7. Control cheques, cheque books and stubs.
8. Submit VAT returns when appropriate and dealing with VAT inspections.
9. Prepare and balance financial accounts in accordance with Accounts and Audit Regulations and report results and progress to the PC.
10. Produce accounts and records for internal and external audit in accordance with the regulations.

**A M Poulter OBE**  
**Chairman**

**Date of PC Meeting: 13 May 14**

**BRETtenham and KILVERSTONE PARISH COUNCIL**

**ANNUAL REVIEW of the EFFECTIVENESS of INTERNAL AUDIT**

**The Accounts and Audit Regulations 2003:** (as amended by the Accounts and Audit (Amendment) (England) Regulations 2006).

**“Internal Audit**

....a relevant body shall maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with the proper internal audit practices.”

**Scope:**

The purpose of internal audit is to review whether the systems of financial and other controls are effective; neither the internal nor the external auditor can be expected to look for fraud. The Internal Auditor does not give an opinion on the accounts but is required to review controls and give recommendations.

The Internal Auditor is required to review the completeness and accuracy of the PC’s accounts for the year and to carry out a sample testing from the accounts to supporting documentation. The auditor shall review payroll (when applicable) and VAR for reasonableness.

The Internal Auditor will discuss his findings with the RFO and will then write a report on his findings to the PC. In the case of a serious problem the Internal Auditor will report directly to the Chairman. Recommendations from the report will be recorded in the minutes and any action taken will be noted.

**Independence:**

The Internal Auditor shall not have any role or employment within the PC and the PC confirms that this is the case.

The Internal Auditor will report under his own name and will address his report to the PC.

**Competence:**

The Internal Auditor shall be competent to carry out this work. He should have an understanding of the accounting process, an understanding of the role of internal audit in reviewing systems, an awareness of risk management issues and an understanding of accounting requirements, legal framework and powers of local councils.

**Internal Controls:**

The PC shall carry out an annual review of its system of internal control and of its financial risk management. The review of internal audit shall be approved by the full PC and by the RFO.

**A M Poulter OBE  
Chairman and RFO**

**M Engwell  
Councillor**

**P Wright  
Councillor**

**Date of PC Meeting:** 13 May 14

**BRETtenham and KILVERSTONE PARISH COUNCIL**  
**ANNUAL REVIEW of INTERNAL CONTROLS**

**The Accounts and Audit Regulations 2003:**

“(1) The relevant body shall be responsible for ensuring that the financial management of the body [PC] is adequate and effective and that the body has a sound system of internal control which facilitates the effectiveness exercise of that body’s functions and which includes arrangements for the management of risk.

(2) The relevant body shall conduct a review at least once a year of the effectiveness of its system of internal control.”

**Internal Control:**

The system of internal control is designed to reduce the financial risk of the PC to an acceptable level.

**Financial Management:**

The PC has approved a set of financial standing orders which set out the way that the Council’s finances are to be managed. These are reviewed and approved once a year.

Two councillors, out of three named signatories, must sign all cheques and other financial documents. The Clerk may not authorise payments but may carry out transfers within the PC’s bank accounts.

The cheque signatory shall check the supporting documentation at the time of signing, to ensure that the cheque agrees with the amount of then invoice and the payee on the invoice. The cheque stub should be initialled to record that the name on the cheque stub is the same as that on the cheque.

At the year end, the Chairman shall ensure the cash book totals are reconciled to the year end bank statement and shall sign the cash book as evidence of this check.

The Clerk is the Responsible Finance Officer (RFO) and is responsible for the day to day financial management of the PC. The duties of the RFO are reviewed and approved annually. The RFO shall report all payments to the PC.

In January, the PC shall review the budget in detail and shall decide on the Precept for the forthcoming year.

**Internal Audit:**

The PC has appointed an independent and competent auditor and carries out a review of the effectiveness of the internal audit once a year. The Internal Auditor reports his findings to the full PC and completes Section 4 of the Annual Return.

**External Audit:**

The PC’s external auditors are Mazars, who complete Section 3 of the Annual Return; their comments and recommendations are reported to the full PC.

**Review:** This review shall be carried out once a year and recorded in the PC’s minutes.

**A M Poulter OBE**  
**Chairman and RFO**

**M Engwell**  
**Councillor**

**P Wright**  
**Councillor**

**Date of PC Meeting:** 13 May 14