

Clothall with Luffenhall Parish Meeting

Final Accounts Position FY Apr 2018 - Mar 2019

Prepared for 14.05.19 Parish Meeting

Date	Item	Charge	Balance
		Opening Balance	£ 1,620.30
Apr-18	Precept 18/19 1	£ 1,000.00	
		New Balance	£ 2,620.30
May-18	HAPTC Membership	-£ 96.39	
	cheque no:100217	New Balance	£ 2,523.91
Jun-18	Insurance	-£ 218.00	
	cheque no: 100218	New Balance	£ 2,305.91
Jul-18	CDA Herts Membership	-£ 35.00	
	cheque no: 100219	New Balance	£ 2,270.91
Sep-18	Precept 18/19 2	£ 1,000.00	
		New Balance	£ 3,270.91
Jan-19	PKF Littlejohn (Audit)	-£ 240.00	
	cheque no: 100220	New Balance	£ 3,030.91
Jan-19	PCC	-£ 900.00	
	cheque no: 100221	New Balance	£ 2,130.91
		End of Year Balance	£ 2,130.91

Bank reconciliation – pro forma

Name of smaller authority: Clothall with Luffenhall Parish Meeting

County area (local councils and parish meetings only): North Hertfordshire District Council

Financial year ending 31 March 2019

Prepared by_Rachel Kelley (Chairman)_(Name and role)

Date__28.07.19

Balance per bank statements as at 31 March 2019:	£	£
	<u>£2130.91</u>	
Petty cash float (if applicable)		
Less: any unpresented cheques at 31 March 2019	0	
Add: any un-banked cash at 31 March 2019	0	
Net balances as at 31 March 2019 (Box 8)		<u>2130.91</u>

The net balances reconcile to the Cash Book (receipts and payments account) for the year, as follows:

CASH BOOK:

Opening Balance 1 April 2018 (Prior year Box 8)	£1620.30
Add: Receipts in the year	£2000
Less: Payments in the year	£1489.39
Closing balance per cash book [receipts and payments book] as at 31 March 2019 (must equal net balances above – Box 8)	<u>2130.91</u>

(See [example](#) for guidance if required)

Part 3PM Annual Internal Audit Report 2018/19

CLOTHALL WITH LUFFENHALL PARISH MEETING

This Parish Meeting's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2019.

The internal audit for 2018/19 has been carried out in accordance with this Parish Meeting'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 Parish Meeting.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This Parish Meeting complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This Parish Meeting assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept 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.	✓		
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 Parish Meeting certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. ("Not Covered" should only be ticked where the Parish Meeting had a limited assurance review of its 2017/18 AGAR)			✓
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable ✓

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

Date(s) internal audit undertaken

17/2/19

Name of person who carried out the internal audit

GRAHAM LAWES

Signature of person who carried out the internal audit



Date

28/7/19

*If the response is 'no' you must include a note to 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).

Part 3PM Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

CLOTHALL WITH LUFFENHALL PARISH MEETING

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 2019, that:

	Agreed		Yes' means that this Parish Meeting:
	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 Parish Meeting 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 met the needs of this Parish Meeting.
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 Parish Meeting 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.

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

This Annual Governance Statement was approved at a Parish Meeting on:

13/05/2019

and recorded as minute reference:

5. Precept 2019/20 and Budget Update

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

Chairman

Rachel Kelly

Part 3PM Section 2 – Accounting Statements 2018/19 for

CLOTHALL WITH LUFFENHALL PARISH MEETING

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	736	1,620	<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i> <i>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.</i>
2. (+) Precept	1,873	1,861	<i>Total amount of precept received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	127	139	<i>Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received.</i>
4. (-) Staff costs	0	0	<i>Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the Parish Meeting's borrowings (if any).</i>
6. (-) All other payments	1,116	1,489	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	1,620	2,131	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	1,620	2,131	<i>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.</i>
9. Total fixed assets plus long term investments and assets	0	0	<i>The value of all the property the Parish Meeting owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

I certify that for the year ended 31 March 2019 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 Parish Meeting.

Signed by the Chairman before being presented to the Parish Meeting for approval

Rachel Kelly

Date

13/05/2019

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

14/05/2019

as recorded in minute reference:

5. Accounts and Budget Projection

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

Rachel Kelly

Clothall with Luffenhall Parish Meeting

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2019

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

		Notes
1.	The audit of accounts for Clothall with Luffenhall Parish Meeting for the year ended 31 March 2019 has been completed and the accounts have been published.	This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website.
2.	The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Clothall with Luffenhall Parish Meeting on application to:	
(a)	<u>RACHEL KELLEY (07831 673 267)</u> <u>5 HICKMAN'S HILL,</u> <u>CLOTHALL,</u> <u>SG7 6RH</u> <u>CHAIRMAN.</u>	(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR
(b)	<u>09.00am-5.00pm</u>	(b) Insert the hours during which inspection rights may be exercised
3.	Copies will be provided to any person on payment of £ <u>0.50</u> (c) for each copy of the Annual Governance & Accountability Return.	(c) Insert a reasonable sum for copying costs
Announcement made by: (d)	<u>RACHEL KELLEY</u> <u>CHAIRPERSON</u>	(d) Insert the name and position of person placing the notice
Date of announcement: (e)	<u>08/10/19.</u>	(e) Insert the date of placing of the notice