

Section 1 – Annual Governance Statement 2019/20

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 2020, that:

	Agreed		
	Yes	No*	*Yes' means that this authority.
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
			✓

*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:

23/09/20

and recorded as minute reference:

REFERENCE: 5

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

Chairman

Clerk

Barclay Kelly
G. Hopkins

Other information required by the Transparency Codes (not part of Annual Governance Statement)

Authority web address

www.clothallpm.org.uk

WEBSITE ADDRESS

Section 2 – Accounting Statements 2019/20 for

CLOTHALL WITH LUFFENHALL PARISH MEETING

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	1,620	2,131	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	1,861	882	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	139	118	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	0	0	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	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	1,489	1,710	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	2,131	1,421	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	2,131	1,421	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.
9. Total fixed assets plus long term investments and assets	0	0	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	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	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 2020 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

Paul Kelly
01/06/20

Date

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

23/09/20

as recorded in minute reference:

REFERENCE 5

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

Paul Kelly

EXPLANATION OF SIGNIFICANT VARIATIONS FROM LAST YEAR (2018/19) TO THIS YEAR (2019/20)

- 1) Precept:** For Financial Year 2018/19 the Precept was £1,861 with a CTRS Grant of £139 in FY 2019/20 the Precept was reduced to £882 with a CTRS Grant of £118.

The reason for the reduction in the Precept was a result of the annual budgeting review process. It was identified that the reserves for the Parish Meeting would become higher than required if the Precept plus CTRS Grant remained at a total of £2000. The reserves have historically been held at between £1000 - £1,500. The reduction of the Precept in FY 2019/20 meant that the reserve (or total value of cash) carried forward was reduced to £1,421

- 2) All Other Payments:** For FY2018/19 the total expenditure was £1,489 and in FY 2019/20 the total expenditure was £1,709 an overall increase of 14% or £220

The key driver were payments becoming due for the Parish Meetings website. The renewal for upkeep of the site with the company who developed the site and ownership of the domain names, became due in 2019/20. The original payment for the establishment of the website covered the first 2 years of existence. These 2 expenditure items were £173.

Clothall with Luffenhall Parish Meeting Year End Financial Year April 2019 - March 2020 FY 2019/20 Actual Accounts with Full Bank Reconciliation @ April 2020						
Date	Item	Provider	Invoice	Charge	Balance	Periodic Reconciliation
				Opening Balance	£ 2,130.91	
Apr-19	Precept 19/20 1					
				£	500.00	
Apr-19	Hall Hire	Weston Village Hall	N	New Balance	£ 2,630.91	Apr-19 yes RK
	cheque no: 100222			-£	18.75	
	parish meeting Liability			New Balance	£ 2,612.16	May-19 yes RK
May-19	Insurance	Came and Company	Y	-£	218.00	
	cheque no: 100223			New Balance	£ 2,394.16	Jun-19 yes RK
May-19	HAPTC Membership	Herts Association of Par	Y	-£	96.89	
	cheque no: 100224			New Balance	£ 2,297.27	Jul-19 yes RK
Jun-19	Website Hosting	Parish Council Websites	Y	-£	120.00	
	cheque no: 100225			New Balance	£ 2,177.27	Aug-19 yes RK
Sep-19	Precept 19/20 2			£	500.00	
				New Balance	£ 2,677.27	Sep-19 yes RK
Sep-19	External Audit	PKF Little John	Y	-£	288.00	
	cheque no: 100226			New Balance	£ 2,389.27	Dec-19 yes RK
Oct-19	Hall Hire	Weston Village Hall	N	-£	15.00	
	cheque no: 100227			New Balance	£ 2,374.27	Jan-20 yes RK
	Website 3 year domain					
Jan-20	name renewal	Parish Council Websites	Y	-£	53.16	
	cheque no: 100230			New Balance	£ 2,321.11	Feb-20 yes RK
	Unurcn Burial Ground					
Jan-20	maintenance	Clothall PCC	Y	-£	900.00	
	cheque no: 100229			New Balance	£ 1,421.11	Mar-20 yes RK
				Balance Carried Forward to 2020_21	£ 1,421.11	

Annual Internal Audit Report 2019/20

CLOTHALL WITH LUFFENHALL PARISH MEETING

This authority'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 2020.

The internal audit for 2019/20 has been carried out in accordance with this authority'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 authority.

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 authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates 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.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			✓
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 authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")			✓
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

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

Date(s) internal audit undertaken

30/6/20

Name of person who carried out the internal audit

GRAHAM LAWES

Signature of person who carried out the internal audit



Date

7/7/20

*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).

Internal Audit Report: Items Ticked as "Not Covered"

The reasons that the 3 items were ticked as "not covered" are explained below.

F. Petty Cash: No petty cash payments were made during the Financial Year

G. Salaries to Employees and Allowances: No salaries are paid to the Chairman or Clerk

H. Asset and Investments: No assets or investments are held by the Parish Meeting

Signed:

A handwritten signature in black ink, appearing to be 'Graham Caves', written over two horizontal lines.

Graham Caves

Date:

7/7/20

CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

Name of smaller authority: **Clothall with Luffenhall Parish Meeting**

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

On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:

Commencing on 3rd July 2020

and ending on 30th September 2020

Signed: *Sarah Kelley*

Role: *chairperson*

**FOR SMALLER AUTHORITIES SUBJECT TO A REVIEW ONLY:
PLEASE SUBMIT THIS FORM TO PKF LITTLEJOHN LLP WITH
THE AGAR PART 3 AND OTHER REQUESTED DOCUMENTATION**

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 2020

Prepared by_Rachel Kelley (Chairman)_

Date__02.06.19

Balance per bank statements as at 31 March 2020:	£	£
	<u>£1421.11</u>	
Petty cash float (if applicable)		
Less: any un-presented cheques at 31 March 2020	0	
Add: any un-banked cash at 31 March 2020	0	
Net balances as at 31 March 2020 (Box 8)		<u>1421.11</u>

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

CASH BOOK:

Opening Balance 1 April 2019 (Prior year Box 8)	£2130.91
Add: Receipts in the year	£1000
Less: Payments in the year	£1709.80
Closing balance per cash book [receipts and payments book] as at 31 March 2019 (must equal net balances above – Box 8)	<u>1421.11</u>

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

Clothall with Luffenhall Parish Meeting

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2020

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

Accounts and Audit Regulations 2015 (SI 2015/234)

Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 (SI 2020/404)

	Notes
1. The audit of accounts for Clothall with Luffenhall Parish Meeting for the year ended 31 March 2020 has been completed and the accounts have been published.	This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 November. This must include publication on the smaller authority's website. The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years.
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) _____ _____ _____ _____	(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR
(b) _____ _____ _____	(b) Insert the hours during which inspection rights may be exercised
3. Copies will be provided to any person on payment of £_____ (c) for each copy of the Annual Governance & Accountability Return.	(c) Insert a reasonable sum for copying costs
Announcement made by: (d) _____	(d) Insert the name and position of person placing the notice
Date of announcement: (e) _____	(e) Insert the date of placing of the notice