

Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

Colden Common Parish Council
ENTER NAME OF AUTHORITY

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*	
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:

18/05/2020

and recorded as minute reference:

FPC 14/20 ENCE

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

Chairman

Clerk

SIGNATURE

REDACTED

SIGNATURE

REDACTED

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

Authority web address

www.coldencommonparishcouncil-pc.gov.uk WEBSITE ADDRESS

Section 2 – Accounting Statements 2019/20 for

Colden Common Parish Council
ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	98,591	208,277	<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 or Rates and Levies	173,250	185,675	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	175,716	47,845	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	53,254	48,630	<i>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.</i>
5. (-) Loan interest/capital repayments	26,323	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	159,703	187,908	<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	208,277	205,259	<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	207,555	203,312	<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	2,209,074	2,243,175	<i>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.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</i> <i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>
	✓		

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 presenter

SIGNATURE
REDACTED

Date

18/05/2020

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

18/05/2020

as recorded in minute reference:

FPC RH5120

Signed by Chairman of the meeting where the Accounting Statements w

SIGNATURE
REDACTED

Date: 29/04/2020
Time: 10:11:00

Colden Common Parish Council
Profit and Loss

Page: 1

From: Month 1, April 2019
To: Month 12, March 2020

Chart of Accounts:

Default Layout of Accounts

	<u>Period</u>	<u>Year to Date</u>	
Income			
Precept	185,675.00	185,675.00	
Interest	2,304.05	2,304.05	
Project Income	32,176.76	32,176.76	
Income-Recreation Ground	4,500.00	4,500.00	
Income-CC Park	6,441.36	6,441.36	
Miscellaneous Income	2,422.33	2,422.33	
		233,519.50	233,519.50
Discounts			
		0.00	0.00
Direct Expenses			
Recreation Ground	5,845.77	5,845.77	
CC Park	22,590.34	22,590.34	
The Green	274.64	274.64	
Open Spaces	58,950.79	58,950.79	
Lighting	7,356.57	7,356.57	
Planning	150.00	150.00	
Car Park	2,756.96	2,756.96	
Miscellaneous Expenses	263.64	263.64	
Grants	11,452.59	11,452.59	
		109,641.30	109,641.30
Gross Profit/(Loss):		<u>123,878.20</u>	<u>123,878.20</u>
Overheads			
Staff	49,384.80	49,384.80	
Property	420.00	420.00	
Projects	64,358.74	64,358.74	
Office Costs	3,766.81	3,766.81	
Professional Fees	1,904.00	1,904.00	
Insurances	5,014.82	5,014.82	
Publicity	961.06	961.06	
General	(11.48)	(11.48)	
Bad Debts	1.96	1.96	
General Expenses	1,095.58	1,095.58	
		126,896.29	126,896.29
Net Profit/(Loss):		<u>(3,018.09)</u>	<u>(3,018.09)</u>

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18/05/2020

Date: 29/04/2020
Time: 10:11:56

Colden Common Parish Council
Balance Sheet

Page: 1

From: Month 1, April 2019
To: Month 12, March 2020

Chart of Accounts:

Default Layout of Accounts

	Period	Year to Date	
Fixed Assets			
		0.00	0.00
Current Assets			
Debtors	(496.69)	513.50	
Bank Accounts (Current)	7,862.92	15,088.80	
VAT Liability	6,480.81	12,853.67	
Deposits & Cash	0.00	188,180.98	
Petty Cash	12.91	41.96	
		13,859.95	216,678.91
Current Liabilities			
Creditors : Short Term	4,082.36	10,638.74	
Deposits & Cash	12,119.54	0.00	
Credit Cards	676.14	780.87	
		16,878.04	11,419.61
Current Assets less Current Liabilities:	(3,018.09)		205,259.30
Total Assets less Current Liabilities:	(3,018.09)		205,259.30
Long Term Liabilities			
		0.00	0.00
Total Assets less Total Liabilities:	(3,018.09)		205,259.30
Capital & Reserves			
Surplus/Deficit brought forward	0.00	208,277.39	
P & L Account	(3,018.09)	(3,018.09)	
		(3,018.09)	205,259.30

SIGNATURE REDACTED
18/05/2020

Annual Internal Audit Report 2019/20

Colden Common Parish Council
ENTER NAME OF AUTHORITY

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.	✓		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

13/05/20

DD/MM/YY

DD/MM/YY

Name of person who carried out the internal audit

John Murray

DMS CPP

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit



SIGNATURE REQUIRED

Date

14/05/20

*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).



JOHN K. MURRAY

TAXATION and ACCOUNTANCY SERVICES

9 BURLEY ROAD
WINCHESTER
SO22 6LJ
15 May 2020

Telephone 01962 880743
Mobile 07850 863612
john.murray233@ntlworld.com

Dear Debbie

**Colden Common Parish Council -
Accounts for the year ended 31 March 2020 "Internal Audit"**

I have now completed the "Internal Audit" of your Parish Council Accounts for the year ended 31 March 2020. I have carried out the Internal Audit following the guidelines as documented in the JPAG Book "Governance and Accountability for Smaller Authorities in England - A Practitioners' Guide" issued in March 2019 and updated in March 2020

There are no items arising from the Audit that I need to bring to the attention of your Council. However, there are a couple of points I wish to raise administratively.

1. We have talked many times about the SAGE Accounting system that you use. One of the problems I have with it (and I know you have to) is that it appears unable to produce what I would call a Cash Book - that is a listing of all income/expenditure and then analysing over the various headings.. Whilst I can do my work using the schedules with the Bank Statements etc - this lack of a cash book concerns me. Could I ask that you approach SAGE direct and see if this can be provided?
2. Whilst looking at your Web Site I noticed that the signatures on last year's AGAR had been redacted. I enclose a copy of an article (relevant part highlighted) from the SLCC Magazine on this subject.

I have noted that the AGAR Pro-forma (with details of the Variations and Bank Reconciliation you will be sending off with this) have not yet been adopted by the Parish Council and signed by the Chairman and the Clerk. Will you please provide me with a copy of the Pro-forma - Schedules 1, 2 and 4 when they are sent off and Schedule 3 when returned signed by the External Auditor. Please ensure that Section 1 is confirmed before Section 2.

Will you also provide me with copies of the Bank Reconciliation, the Explanation of Variances and also a copy of your full set of Accounts? Please ensure that the adoption of the Accounts and the AGAR Pro-forma are minuted at the appropriate times - in particular Section 1 and Section 2 of the Pro-forma need to be specifically mentioned within the Minutes and this approval must be by **Full Council** and not by Committee. The receipt of this letter and any action taken on it should also be recorded within the Minutes.

If the Council wishes to discuss any of these points - or any other matter - now or in the future I would be more than happy so to do. Obviously, if the query can be cleared quickly by a 'phone call, then there would be no further charge. If, however, the matter requires some research on my part and/or would take time to resolve then I would have to charge and I would agree this with you beforehand so that there was no misunderstanding.

I enclose my invoice for the work done so far.

Yours sincerely,

John K. Murray

Mrs. D. Harding,
Clerk to Colden Common Parish Council
Community Centre,
St. Vigor Way
Colden Common
Winchester
SO21 1UU

Colden Common Parish Council
NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF ANNUAL GOVERNANCE & ACCOUNTABILITY
RETURN (EXEMPT AUTHORITY)

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

Local Audit and Accountability Act 2014 Sections 25, 26 and 27

The Accounts and Audit Regulations 2015 (SI 2015/234)

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

NOTICE	NOTES
<p>1. Date of announcement __ 19th May 2020 _____(a)</p> <p>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2020, these documents will be available on reasonable notice by application to:</p> <p>(b) __ The Parish Office, Colden Common Community Centre, St Vigor Way, Colden Common, Winchester, Hants, SO21 1UU</p> <p style="padding-left: 40px;"><u>Clerk@coldencommon-pc.gov.uk</u> or 07775 627131</p> <p>commencing on (c) __ Monday 15 June 2020 _____</p> <p>and ending on (d) __ Friday 24 July 2020 _____</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is: PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD <u>(sba@pkf-littlejohn.com)</u></p> <p>5. This announcement is made by (e) __ Debbie Harding, Parish Clerk & Responsible Financial Officer</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Chair or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must start on or before 1 September 2020.</p> <p>(e) Insert name and position of person placing the notice – this person must be the Chair of the parish meeting</p>