

Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

COLEFORD PARISH COUNCIL

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' means that this authority:
	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 authority 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 meet the needs of this smaller authority.
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 authority 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.
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	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
	✓		

*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:

27/5/20

and recorded as minute reference:

5

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

Chairman

Clerk

Therese Hume
Watts

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

Authority web address

www.colefordsomerset.info

Section 2 – Accounting Statements 2019/20 for

COLEFORD PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	40736	52927	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	40000	42000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	19423	26055	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	12238	12293	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	34994	64206	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	52927	44483	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	52927	44483	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	259676	260092	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.
	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	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

Watts

Date

25/3/20

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

27/5/20

as recorded in minute reference:

6

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

Philipp Hauke

Annual Internal Audit Report 2019/20

COLEFORD PARISH COUNCIL

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.			✓

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

26/06/20

Name of person who carried out the internal audit

ADRIAN MASON

Signature of person who carried out the internal audit



Date

26/06/20

*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).

Section 3 – External Auditor Report and Certificate 2019/20

In respect of

COLEFORD PARISH COUNCIL

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2020; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2019/20

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2019/20

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2020.

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Bank reconciliation financial year end 31st March 2020

Name of smaller authority: Coleford Parish Council
County area (local councils and parish meetings only): Mendip District Council, Somerset
Prepared by: Vickie Watts, Clerk & RFO
Date: 21/05/2020

Balance per bank statements as at 31 March 2020:

OO732804
O7033936

£

£23,371.64

£21,183.60

£44,555.24

Petty cash float (if applicable)

0

Less: any un-presented cheques at 31 March 2020

£

KSS CRC Ltd (BGSW Division) – Payback team

£72.00

£72.00

Add: any un-banked cash at 31 March 2020

0

Net balances as at 31 March 2020 (Box 8)

£44,483.24

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)	£52,927.78
Add: Receipts in the year - 00732804	£67,848.24
Add interest 07033936	£184.32
Add interest 07208477	£22.26
Add interest 07221791	£0.59
Less: Payments in the year	£76,499.95

**Closing balance per cash book [receipts and payments book] as at
31 March 2020 (must equal net balances above – Box 8)**

£44,483.24

Explanation of Variance Audit 2019-2020

Box No 3 - Total other receipts	£
Figure in 2019 Column	£19,423
Figure in 2020 Column	£26,055
Amount of variance:	£6,632
Explanation of significant variances	
£	
<u>Reason 1</u>	£19,895
During yr end 2020 we rec'd Coleford Gloucester's VAT payment	
Year end 2020 Box 3 - Total other receipts:	£26,055
Less the abovementioned explained variance:	£19,895
New total yr end 2020	£6,160
<u>Reason 2</u>	£14,000
Donations of £14K were received during the year ending 2018 towards the pump track.	
Year end 2019 Box 3 - Total other receipts:	£19,423
Less the abovementioned explained variance:	£14,000
New total yr end 2019	£5,423
New Year end 2020 Box 3 - Total other receipts:	£6,160
New Year end 2019 Box 3 - Total other receipts:	£5,423
New Variance:	£737
New percentage:	12%

Box No 6 - All other payments	£
Figure in 2020 Column	£64,206
Figure in 2019 Column	£34,994
Amount of variance:	-£29,212
Explanation of significant variances	
£	
<u>Reason 1</u>	£19,895
During yr end 2020 a sum of £19895 was received in error from Coleford Gloucester TC and therefore returned	
<u>Reason 2</u>	£10,890
During the year end 2020 extensive repair/improvements were made to the play areas	
Year end 2020 Box 6 - Total other payments:	£64,206
Less the abovementioned explained variance:	£30,785
New Box 6 total yr end 2020	£33,421
New Year end 2020 Box 6 - Total all other payments:	£33,421
Year end 2019 Box 6 - Total all other payments:	£34,994
New Variance:	-£1,573
New percentage:	-5%

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

Name of smaller authority: **COLEFORD PARISH COUNCIL**

County Area (local councils and parish meetings only): **SOMERSET COUNTY 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:

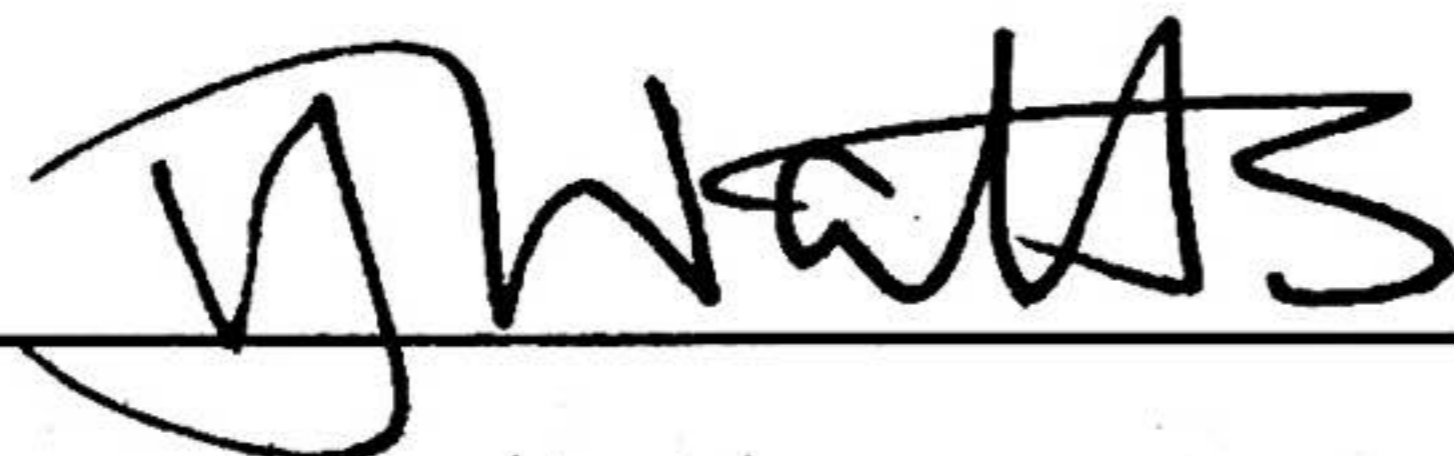
Commencing on **15TH JUNE 2020**

and ending on **24TH JULY 2020**

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must commence on or before 1 September 2020.)

We have suggested the following dates: Monday 15 June – Friday 24 July 2020. The latest possible dates that comply with the statutory requirements are Tuesday 1 September – Monday 12 October 2020.)

Signed: _____



Role: **PARISH CLERK & RESPONSIBLE FINANCIAL OFFICER**

This form is only for use by smaller authorities subject to a review:

Please submit this form to PKF Littlejohn LLP with the AGAR Part 3 and other requested documentation – this form is not for publication on your website.