

Annual Governance and Accountability Return 2019/20 Part 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:
 - The Annual Internal Audit Report is completed by the authority's internal auditor.
 - Sections 1 and 2 are to be completed and approved by the authority.
 - Section 3 is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published **before 1 July 2020**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2020**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2020
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2019/20

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on a publicly accessible website:

Before 1 July 2020 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2019/20**, approved and signed, page 4
- **Section 2 - Accounting Statements 2019/20**, approved and signed, page 5

Not later than 30 September 2020 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the Annual Governance and Accountability Return is complete (no highlighted boxes left empty), and is properly signed and dated. Where amendments are made by the authority to the AGAR after it has been approved by the authority and before it has been reviewed by the external auditor, the Chairman and RFO should initial the amendments and if necessary republish the amended AGAR and recommence the period for the exercise of public rights. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the annual internal audit report if possible before approving the annual governance statement and the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2020.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the Annual Governance and Accountability Return covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2019) equals the balance brought forward in the current year (Box 1 of 2020).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the period for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets it **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2020**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations from last year to this year been published?		
	Has the bank reconciliation as at 31 March 2020 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2019/20

THRIELOW 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.	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

12/06/2020

DD/MM/YY

DD/MM/YY

Name of person who carried out the internal audit

BEN STOEHR - LGS SERVICES

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

12/06/2020

*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 2 – Accounting Statements 2019/20 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
			<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>
1. Balances brought forward	181,110	179,982	<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	17,615	18,936	<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	16,303	38,119	<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	4,032	4,032	<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	0	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	31,014	93,353	<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	179,982	139,652	<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	179,982	139,652	<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	106,901	165,652	<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. N.B. The figures in the accounting statements above do not include any Trust transactions.</i>
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

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

SIGNATURE REQUIRED

Date

DD/MM/YY

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

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Section 2 – Accounting Statements 2019/20 for

THRIPLow PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward			<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> 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			Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts			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			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			Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments			Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward			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			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			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			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. <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 presented to the authority for approval

Date

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

as recorded in minute reference:

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

Section 3 – External Auditor Report and Certificate 2019/20

In respect of

THRIPLow 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

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DDMMYY

*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)

THRIPLow PARISH COUNCIL

SECTION	IN PLACE	NOTES	PARISH COUNCIL / INTERNAL AUDITOR ACTIONS
ANNUAL RETURN	Y	IN DRAFT	
FIGURES CORRECT	Y		
TRANSPARENCY CODE (£25K/200K)	NA		
A APPROPRIATE BOOKS OF ACCOUNT HAVE BEEN KEPT PROPERLY THROUGHOUT THE YEAR.			
CASH BOOK	Y		
UPDATED REGULARLY	Y		
S137 COLUMN	Y		
SALARIES COLUMN	Y		
SIGNED AT YEAR END		IN DRAFT AT IIA	
INDIVIDUAL ENTRIES	Y		
VAT COLUMN	Y		
NET/ GROSS / VAT	Y		
B THE COUNCIL'S FINANCIAL REGULATIONS HAVE BEEN MET, PAYMENTS WERE SUPPORTED BY INVOICES, ALL EXPENDITURE WAS APPROVED AND VAT WAS APPROPRIATELY ACCOUNTED FOR.			
FINANCIAL REGS	Y	THE FINANCIAL REGULATIONS PRESENTED TO BE BASED ON AN OLD MODEL POLICY. THE COUNCIL SHOULD CONSIDER UPDATING TO THE LATEST MODEL TO ENSURE COMPLIANCE WITH CHANGING LEGISLATION/BEST PRACTICE AND ALLOW FOR ONLINE BANKING (IF DESIRED).	
INVOICES	Y		
CHEQUES SIGNED AS IN F/R		NOT CHECKED AT THIS IIA	
APPROVED IN MINS	Y	THE PAYMENT TO TGOGG OF £30K +VAT IS HIGHER THAN THE AMOUNT AGREED AT THE APRIL 2019 MEETING OF £25K +VAT.	
S137 AMOUNT	Y	PAYMENTS TO VILLAGE HALL RECORDED AS S137 WHERE THE PARISH COUNCIL HAS A POWER FOR VILLAGE HALLS.	
OTHER		<p>THE S106 FUNDS HELD FOR THE HEATHFIELD DEVELOPMENT ARE PAST THE 10 YEAR EXPIRY.</p> <p>THE PC PURCHASED A NEW LAPTOP AND PRINTER IN APRIL 2019. IT APPEARS UNFAIR TO MAKE THE CLERK PURCHASE THE EQUIPMENT (WHICH COSTS MORE THAN THEIR MONTHLY SALARY) AND HAVE TO WAIT UNTIL THE NEXT MEETING TO RECLAIM THE FUNDS.</p>	<p>THE PARISH COUNCIL SHOULD MAKE ENQUIRIES WITH THE DISTRICT COUNCIL TO ENSURE THAT ANY FUNDS, PLUS INTEREST & INCLUDING THOSE SPENT AFTER THE EXPIRY DATE, ARE NOT RECOVERED BY THE DEVELOPERS.</p> <p>THE PARISH COUNCIL SHOULD PUT SYSTEMS IN PLACE TO ENSURE THAT IT CAN FUND ITS OWN ACTIVITIES DIRECTLY USING APPROPRIATE PAYMENT METHODS.</p>
C THE COUNCIL ASSESSED THE SIGNIFICANT RISKS TO ACHIEVING ITS OBJECTIVES AND REVIEWED THE ADEQUACY OF ARRANGEMENTS TO MANAGE THESE.			
STANDING ORDERS	Y		
RISK ASSESSMENT POLICY			
COMPLAINTS POLICY	Y		
PUBLICATION SCHEME (FOI)		NOT CHECKED AT THIS IIA	
GDPR / DATA PROTECTION	Y	<p>POLICIES PROVIDED & ADOPTED. THE PC SHOULD CONSIDER THE APPROPRIATENESS OF RECORDING CORRESPONDENTS NAMES IN THE CORRESPONDENCE LIST IN THE MINUTES, OR IF THIS ITEM NEEDS TO BE RECORDED IN ITS CURRENT FORMAT AT ALL. IT ADDS A SIGNIFICANT NUMBER OF PAGES TO THE MINUTES (OFTEN 50%).</p> <p>THE DISCUSSION ABOUT THE PLAY EQUIPMENT IN JUNE 2019 CONTAINS A SIGNIFICANT AMOUNT OF PERSONAL DATA (POSSIBLY INCLUDING THE NAMES AND OPINIONS OF CHILDREN). THE PARISH COUNCIL SHOULD CONSIDER WHETHER THIS DETAIL IS APPROPRIATE TO PUT INTO THE PUBLIC DOMAIN AND IF IT HAS ANY GDPR IMPLICATIONS.</p>	THE COUNCIL SHOULD REVIEW ITS RECORDING OF THE CORRESPONDENCE LIST IN THE MINUTES,
OTHER POLICIES	Y		
CODE OF CONDUCT	Y	<p>THE CODE OF CONDUCT PRESENTED HAS A "DRAFT" WATERMARK. IT ALSO MAKES REFERENCE TO BEING A MEMBER OF SOUTH CAMBS DISTRICT.</p> <p>COUNCILLORS ARE REMINDED THAT WHEN ACCEPTING OFFICE THEY AGREE TO FOLLOW THE COUNCIL'S CODE OF CONDUCT, INCLUDING THE NOLAN PRINCIPLES. ALTHOUGH DEBATE, DISAGREEMENT AND SCRUTINY ARE ALL SIGNS OF A HEALTHY DEMOCRATIC PROCESS, IT SHOULD TAKE PLACE WITH RESPECT FOR OTHERS.</p> <p>THE COUNCIL SHOULD NOTE THAT THE LOCAL GOVERNMENT ASSOCIATION IS CURRENTLY CONSULTING ON AN NEW MODEL CODE OF CONDUCT.</p> <p>DURING THE ANNUAL APPRAISAL THE CLERK HAS RAISED SIGNIFICANT CONCERNS ABOUT THE CONDUCT AND BEHAVIOUR OF COUNCILLORS AND THE LEVEL OF SCRUTINY AND THE GENERAL WORKLOAD. THESE HAVE BEEN RAISED IN VARIOUS FORMS WITH THE COUNCIL OVER THE YEARS. IT DOES NOT APPEAR THAT THE COUNCIL HAS TAKEN APPROPRIATE ACTION, AS REQUIRED AS AN EMPLOYER, TO RESOLVE THESE ISSUES OR PROVIDE SUITABLE SUPPORT TO THE CLERK.</p> <p>THE COUNCILS DOCUMENTS RECORD SEVERAL INSTANCES, AND REPORTS, OF INAPPROPRIATE CONDUCT BY COUNCILLORS GENERALLY. THIS CAN LEAVE THE COUNCIL VULNERABLE TO LEGAL REPERCUSSIONS.</p>	<p>THE PARISH COUNCIL SHOULD REVIEW ITS CODE OF CONDUCT AND ENQUIRE ABOUT THE AVAILABILITY OF SUITABLE CODE OF CONDUCT TRAINING.</p> <p>THE COUNCIL MUST ENSURE THAT THE CONDUCT OF ITS MEMBERS DOES NOT BRING IT INTO DISREPUTE OR VULNERABLE TO LEGAL REPERCUSSIONS.</p>
DECLARATION OF INTEREST	Y		

	ROSPA/ASSETS CHECKS	Y	
	AGENDAS	Y	
	MINUTES		APPROVAL OF THE MINUTES MUST, BY LAW, HAPPEN AT THE MEETING OR AT THE NEXT MEETING OF THE PARISH COUNCIL. THE JUNE EGM MINUTES HAVE BEEN CARRIED OVER UNTIL NOVEMBER DO NOT APPEAR TO HAVE BEEN ANY CHANGES TO THE DRAFT MINUTES. THERE IS A LARGE AMOUNT OF EMPLOYMENT INFORMATION IN THE MARCH 2020 MINUTES WHICH DOES NOT APPEAR SHOULD HAVE HAPPENED IN PUBLIC SESSION.
	ANNUAL PC MEETING (AGM)	Y	
	ANNUAL PARISH MEETING (APM)	Y	
	END OF YEAR NOTICE	Y	
	REVIEWED & ACTED ON IA+EA COMMENTS		
	OTHER		
D	THE ANNUAL PRECEPT REQUIREMENT RESULTED FROM AN ADEQUATE BUDGETARY PROCESS; PROGRESS AGAINST THE BUDGET WAS REGULARLY MONITORED; AND RESERVES WERE APPROPRIATE.		
	BUDGET	Y	
	BUDGET APPROVED	Y	
	PRECEPT	Y	
	BUDGET MONITORED	Y	
	RESERVES ADEQUATE	Y	
E	EXPECTED INCOME WAS FULLY RECEIVED, BASED ON CORRECT PRICES, PROPERLY RECORDED AND PROMPTLY BANKED; AND VAT APPROPRIATELY ACCOUNTED FOR.		
	INCOME FULLY RECEIVED	Y	
	SUPPORTING PAPERWORK	Y	
	VAT FULLY CLAIMED	Y	
	INCOME BANKED PROMPTLY	Y	
	CASH BOOK DATE	Y	
F	PETTY CASH PAYMENTS WERE PROPERLY SUPPORTED BY RECEIPTS, ALL PETTY CASH EXPENDITURE WAS APPROVED AND VAT APPROPRIATELY ACCOUNTED FOR.		
	PETTY CASH BOOK	NA	
	PAYMENTS	NA	
	RECEIPTS	NA	
	VAT CLAIMED	NA	
G	SALARIES TO EMPLOYEES AND ALLOWANCES TO MEMBERS WERE PAID IN ACCORDANCE WITH COUNCIL APPROVALS, AND PAYE AND NI REQUIREMENTS WERE PROPERLY APPLIED.		
	EMPLOYEE FORMS (E.G. P60, P45)	Y	
	HMRC RTI	Y	
	EMPLOYEE PAY SLIPS	Y	
	PAYE/NI DISPENSATION	NA	
	OTHER EMPLOYEES	NA	
	CLERK/RFO EMPLOYED	Y	
	PAYMENTS TO HMRC	Y	
	EMPLOYMENT CONTRACTS	Y	
	PROOF OF SALARY	Y	
	ANNUAL APPRAISALS	Y	THE ROLE OF CLERK HAS CHANGED SIGNIFICANTLY IN RECENT YEARS AND THERE DOES NOT APPEAR TO HAVE BEEN A SUBSTANTIVE REVIEW OF THE WORKLOAD AND TIME AVAILABLE TO COUNCIL STAFF TO CARRY OUT THEIR DUTIES. THERE IS NO EVIDENCE THAT THE PC HAS CONSIDERED THE APPRAISAL REPORT IN THE MINUTES.
H	ASSET AND INVESTMENTS REGISTERS WERE COMPLETE AND ACCURATE AND PROPERLY CARRIED OUT.		
	ASSETS LIST	Y	
	INSURANCE	Y	
	REVIEWED AS IN S/O	Y	
I	PERIODIC AND YEAR-END BANK ACCOUNT RECONCILIATIONS WERE PROPERLY CARRIED OUT.		
	PERIODIC BANK RECS	Y	
	YEAR END BANK REC	Y	
J	ACCOUNTING STATEMENTS FOR THE YEAR WERE PREPARED ON THE CORRECT ACCOUNTING BASIS (R&P OR I&E), AGREED TO THE CASH BOOK, WERE SUPPORTED BY AN ADEQUATE AUDIT TRAIL FROM UNDERLYING RECORDS, AND WHERE APPROPRIATE DEBTORS AND CREDITORS WERE PROPERLY RECORDED.		
	I&E / R&P	R&P	
	MATCH CASH BOOK	Y	
	DEBTORS	NA	
	CREDITORS	NA	
	O/S	Y	
	AUDIT TRAIL	Y	

Signed: *Ben Stoer*
(Internal Auditor)

THRIPLow PARISH COUNCIL

Area – South Cambridgeshire

Financial year ending 31st March 2020

Prepared by Martyn Corbet, Clerk/RFO

Balance per bank statements as at 31st March 2020

	£	£
Current A/C	5,238.23	
Deposit A/C	16,652.68	
Building Society A/Cs	119,850.76	
	<hr/>	141,741.67
Less – un-presented cheques as at 31 st March 2020		-2,089.38
Net Balances as at 31st March 2020		<hr/> 139,652.29

CASH BOOK

Opening balance 1 st April 2019	180,142.34
Less cheques	-160.00
Add: Receipts in year	57,054.70
Less: Payments in the year	-97,384.75
	<hr/>
	139,652.29

THRIPLow PARISH COUNCIL

SUPPORTING STATEMENT for the Accounts for the year ending 31.03.20

In the preparation of these accounting statements the principles of materiality and matching concepts were applied:

ASSETS

COMMUNITY ASSETS

Thriplow Smithy (Grade II listed) and its contents	5.00
Thriplow Recreation Ground	5.00
Thriplow Village Green	5.00
Heathfield Open Space	5.00
Hurdles Way Public Open Space	5.00
Ringstone Public Open Space	5.00
Village Hall	5.00
Former BT Telephone	1.00

OTHER FIXED ASSETS

Motor Mower	500.00
Village Sign	2250.00
9 seats	8000.00
3 Bus Shelters	18000.00
3 Noticeboards	3000.00
1 New Notice Board (Heathfield)	2176.00
Fingerposts on The Greenway	400.00
Map Boards	500.00
Play Equipment – Thriplow Recreation Ground	60000.00
Multi-goal equipment – Heathfield Open Space	8000.00
Leisure & Play equipment – Heathfield Open Space	60000.00
Traffic Sign – Hurdles Way	250.00
Defibrillator – Thriplow Village Hall	2120.00

(Heathfield Open Space was formerly called Pepperslade Open Space)

Community assets have been given a minimal value as they are not re-saleable. The value given for other Fixed Assets is the insurance valuation current at 31/03/20. These amounts are based upon values quoted in previous audit reports. The Smithy is insured for £100,000 and its contents for £3,500.00. Thriplow Parish Council is the Custodian Trustee for the Village Hall.

After the last external audit it was recommended that there should be a re-appraisal of the values of "Other Fixed Assets". This has not been completed during the financial year.

Borrowings – None as at 31.03.19

Leases – None as at 31.03.19

Debts Outstanding – None as at 31.03.19

Tenancies – The Landlord of The Green Man Public House pays a Peppercorn rent of £1.00 pa to use that part of the Village Green which forms the small triangle of land outside the public house. This rent is to be re-assessed upon more commercial

lines now that parish council has perfected its title to the Village Green by registering the same. Registration was perfected in March 2019.

S106 Payments – Section 137 of the Local Government Act 1972 enables Parish Councils to spend up to the product of £7.86 per head of the electorate for the benefit of the people in the area on activities or projects not specifically authorised by other powers.

The limit for this Parish Council in the year ended 31st March 2020 was £7,332.36 (903 electors x £8.12) and the payments made were in respect of:

Donations to Village Hall	1,100.00
Remembrance Day Wreath	<u>40.00</u>
	£1,140.00

Agency Work – During the year the Parish Council undertook grass cutting and public footpath maintenance on behalf of Cambridgeshire County Council, £1,283.74 has been received from CCC to cover the cost of these works.

Earmarked Reserves

Parish Development Fund – (N S & I Account)

This was formerly the Special Reserve Fund, used toward the provision of a new village hall. As from 01/04/00, following completion of the village hall, the fund became the “Parish Development Fund”. This fund can be used for any parish development which would not normally be covered by the precept e.g. the purchase of land for parish amenities such as a cricket field, bowling green etc. The fund has been temporarily depleted to cover expenditure on the Heathfield Open Space leisure equipment. The cost of this will eventually be covered by monies raised from grants and donations.

Youngers Smithy Fund – (N S & I Account)

This is the fund for the repair and maintenance of Thriplow Smithy.

Thriplow Recreation Ground – (N S & I Account)

A capital fund for new or replacement equipment

Heathfield

Formerly there were four investments as detailed in the supporting statement for the Accounts for the year ended 31.03.10. Monies comprised in the 1st, 2nd and 4th investments received under S106 agreements have been utilised to upgrade the sewers and drains at Heathfield. The balance of the monies was utilised to provide a public footpath linking Heathfield to Thriplow Village.

The only remaining original fixed term investment account is number 3. This was initially the sum of £53,500.00 which was the payment for the maintenance of land transferred to the Parish Council as determined by an agreement entered into in September 2001. The sum of £61,748.35 (being the original sum plus accumulated interest) was held on a fixed term deposit with Saffron Building Society. This deposit matured on the 5th December 2015 and is held by the Saffron BS in an Easy Access Account paying minimal interest pa. Interest of £126.44 was credited to this account on the 31st December 2019 giving it a balance of £63,344.58. The sum of £6,651.00 was withdrawn from this account on the 27th March 2020. The present balance is £56,693.58.

S106 monies received from Croudace Limited amounted to £60,905.76. These monies were placed on a one year fixed deposit. The sum received constitutes The Community Charge and was the payment for the maintenance of land transferred to the Parish Council as determined by an agreement entered into on the 24th May

2004. The original deposit matured in January 2014 and the interest received (£1110.13) was transferred to current account. The capital monies were re-invested with Cambridge Building Society for a further two-year fixed term. That deposit matured on the 17th March 2016. Interest received up to the 31st March totals £1860.73. The monies continue to be held by Cambridge BS in an Easy Access Account paying minimal interest. Interest of £157.88 was credited to this account on the 31st December 2019 giving it a balance of £ 63,310.79. The sum of £5,401.00 was withdrawn from this account on the 20th March 2020. The present balance is £57,909.79.

Further S106 monies totalling £16,237.77 have been placed in an account with the Cambridge Building Society. This is an Easy Access Account paying 0.25%. The sum of £6,700.00 was withdrawn from this account to help pay for the play area at Ringstone. A further £1,500.00 was withdrawn on the 18th April 2017 as a contribution toward a playground refurbishment project. A further sum of £6,342.50 was withdrawn as a contribution toward the new Heathfield Open Space leisure area on the 6th April 2019. Interest of £8.72 was credited to this account on the 31st December 2019 giving it a present balance of £1,845.34.

Advertising and Publicity – none

Contingent Liabilities – none

Pensions – none

Insurances – The insurance provider continues through Suffolk ACRE Parish Council insurance scheme. The motor mower insurance is provided through BHIB Insurance Brokers Limited. It is intended to dispose of the motor mower during the next financial year due to it no longer being economical to maintain.