

## Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

Haddenham 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	N/A
	✓		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:

20/07/2020

and recorded as minute reference:

PC 21 19 (iv) MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED  
G Munday

Clerk

SIGNATURE REQUIRED  
Sne Gilbert

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

Authority web address

www.haddenham-bucks-pc.gov.uk THORITY WEBSITE ADDRESS

## Section 2 – Accounting Statements 2019/20 for

### Haddenham Parish Council

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	442,352	803,985	<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	330,150	357,470	<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	493,672	525,091	<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	58,190	82,629	<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	403,998	481,196	<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	803,985	1,122,721	<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	795,912	1,007,774	<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	433,463	535,402	<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

Signed and APPROVED

Date

17/07/2020

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

20/07/2020

as recorded in minute reference:

PC 21 19 (v) MINUTE REFERENCE

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

Signed and APPROVED

# Annual Internal Audit Report 2019/20

## Haddenham 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. <i>(If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")</i>			✓
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.			✓
<b>M. (For local councils only)</b> 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

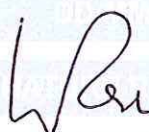
Name of person who carried out the internal audit

19/06/2019

21/10/2019

Kevin Rose ACMA - IAC Audit & Consultancy Ltd

Signature of person who carried out the internal audit



Date

17/07/2020

\*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).

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Haddenham Parish Council 2019-20

Bank - Cash and Investment Reconciliation as at 31 March 2020

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Confirmed Bank & Investment Balances

Bank Statement Balances

31/03/2020	Current Account	810,354.69	
31/03/2020	Lloyds Deposit Account	46,139.51	
29/02/2020	Airfield Playing Field Account	0.00	
31/03/2020	Nationwide Savings	151,279.48	
			1,007,773.68

Receipts not on Bank Statement

0.00

Closing Balance

1,007,773.68

All Cash & Bank Accounts

1	Current Bank A/c	810,354.69
2	Lloyds Deposit Account	46,139.51
3	Airfield Playing Field Account	0.00
4	Nationwide Building Society	151,279.48
	Other Cash & Bank Balances	<u>0.00</u>
	Total Cash & Bank Balances	<u>1,007,773.68</u>

# HADDENHAM PARISH COUNCIL (BUCKINGHAMSHIRE)

## NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

Local Audit and Accountability Act 2014 Sections 26 and 27

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

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

### NOTICE

1. Date of announcement 29<sup>th</sup> July 2020
2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit 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:

Ms. Sue Gilbert  
Clerk and Responsible Finance Officer  
clerk@haddenham-bucks-pc.gov.uk  
01844 292411

commencing on **Monday 3<sup>rd</sup> August 2020**  
  
and ending on **Tuesday 15<sup>th</sup> September 2020**
3. Local government electors and their representatives also have:
  - 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.The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.
4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:

PKF Littlejohn LLP (Ref: SBA Team)  
1 Westferry Circus  
Canary Wharf  
London E14 4HD  
([sba@pkf-littlejohn.com](mailto:sba@pkf-littlejohn.com))
5. This announcement is made by Ms. Sue Gilbert, Clerk and Responsible Finance Officer

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

**HADDENHAM PARISH COUNCIL  
BUCKINGHAMSHIRE**

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 Monday 3<sup>rd</sup> August 2020

and ending on Tuesday 15<sup>th</sup> September 2020

Signed: 

Ms Sue Gilbert  
Role: Clerk and Responsible Finance Officer

**HADDENHAM PARISH COUNCIL**  
**ANNUAL RETURN FOR YEAR ENDING 31ST MARCH 2020**  
**SIGNIFICANT VARIANCES 2018/19 to 2019/20**

	<u>31/03/2020</u>	<u>31/03/2019</u>	<u>variance (£)</u>	<u>variance %</u>
Box 2: Precept	£ 357,470	£ 330,150	£ 27,320	8
Box 3: All other receipts	£ 525,091	£ 493,672	£ 31,419	6
Box 4: Staff Costs	£ 82,629	£ 58,190	£ 24,439	42
Box 5: Loan interest and capital repayments	£ -	£ -	£ -	
Box 6: All other payments	£ 481,196	£ 403,998	£ 77,198	19
Box 9: Total fixed assets plus long term investments and assets	£ -	£ -	£ -	0
Box 10: Total borrowings	£ -	£ -	£ -	0

Box 3 Total other payments

			<u>difference £</u>
website (build of new website)	-£ 26	£ 1,256	-£ 1,282
Major Asset Repair Reserve	£ -	£ 12,876	-£ 12,876
Street Light Replacements reserve	£ 3,076	£ 26,000	-£ 22,924
Churchyard maintenance reserve - wall repairs	£ -	£ 14,082	-£ 14,082
Contributions to highways work reserve - bollards/ signs/VAS pole	£ -	£ 11,391	-£ 11,391
Treework reserve	£ -	£ 155	-£ 155
Replacement of play equipment reserve	£ -	£ 12,721	-£ 12,721
New burial ground reserve	£ -	£ 978	-£ 978
			<u>-£ 76,409</u>

Box 4 Staff costs

September 2018, replacement Deputy Clerk started on higher scale point / salary than previous employee, and more hours (16h up to 20h)  
August 2019 an additional part-time member of staff was recruited as an Assistant Clerk (17h/week)  
NALC recommended salary increases from 01/04/2019  
Back dated pay increase from 01/04/2018 for the Clerk to move up a scale point following obtaining CiLCA qualification  
Pay increase for the Clerk following a benchmarking exercise in April 2019 to move up the salary scale  
Increased employer contribution to pension scheme from 3% to 5%

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## Haddenham Parish Council 2019-20

### Supporting Reserves Reconciliation for ANNUAL RETURN 31 March 2020

Explains the difference between boxes 7 & 8 on the Annual Return

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<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>
	Total Reserves	<u>803,984.95</u>	<u>1,122,720.99</u>
100	Debtors	67,971.57	128,640.47
101	Banks Park Trust	1,689.48	1,689.48
105	VAT Control	13,955.42	18,240.69
110	Prepayments	98.63	5,021.54
	Less Total Debtors	<u>83,715.10</u>	<u>153,592.18</u>
500	Creditors	59,137.72	28,906.94
510	Accruals	6,923.46	0.00
515	Receipts in Advance	2,617.64	2,562.20
530	Haddenham Educational Charity	6,963.72	7,175.73
	Plus Total Creditors	<u>75,642.54</u>	<u>38,644.87</u>
	Equals Total Cash and Bank Accounts	<u>795,912.39</u>	<u>1,007,773.68</u>
200	Current Bank A/c	503,102.72	810,354.69
210	Lloyds Deposit Account	46,116.50	46,139.51
220	Airfield Playing Field Account	96,393.32	0.00
230	Nationwide Building Society	150,299.85	151,279.48
	Total Cash and Bank Accounts	<u>795,912.39</u>	<u>1,007,773.68</u>



## Contact details

HADDENHAM PARISH COUNCIL  
BUCKINGHAMSHIRE

Please complete this form and send it back to us with the AGAR or exemption certificate

	<b>Clerk/RFO (Main contact)</b>	<b>Chair</b>
<b>Name</b>	<b>Sue Gilbert</b>	<b>David Truesdale</b>
<b>Address</b>	<b>Parish Council Office Banks Park Banks Road Haddenham Bucks HP17 8EE</b>	<b>16 Church end Haddenham Bucks HP17 8AE</b>
<b>Daytime telephone number</b>	<b>01844 292411</b>	<b>01844 291407</b>
<b>Mobile telephone number</b>	<b>07760 458079</b>	
<b>Email address</b>	<b>clerk@haddenham-bucks-pc.gov.uk</b>	<b>d.truesdale@haddenham-bucks-pc.gov.uk</b>