

Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

BARKWAY 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.	✓		<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:

30/06/2020

and recorded as minute reference:

777

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

Chairman

W. J. Lewis

Clerk

G. Jones

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


www.barkway-village.org.uk

BARKWAY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	73,649	85,199	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	36,187	36,227	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	54,532	18,362	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	16,369	16,847	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	NIL	NIL	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	62,800	48,197	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	85,199	74,744	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	85,199	74,744	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	262,558	262,615	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	NIL	NIL	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



Date

30/06/2020

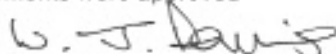
I confirm that these Accounting Statements were approved by this authority on this date:

30/06/2020

as recorded in minute reference:

777

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



BARKWAY 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.	✓		Not applicable

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

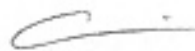
Date(s) internal audit undertaken

03/08/20

Name of person who carried out the internal audit

CAROL WILMS FCA

Signature of person who carried out the internal audit



Date

03/08/20

*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).

Barkway Parish Council

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 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

1. Date of announcement 14 August 2020 (a)
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:
- (b) Mrs Catharine Toms – Parish Clerk/RFO
1 High Street, Barkway
Royston SG8 8EA
01763 849671
parishclerk@barkway-village.co.uk
- commencing on (c) Monday 17 August 2020
and ending on (d) Monday 28 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)
15 Westferry Circus
Canary Wharf
London E14 4HD
(sba@pkf-littlejohn.com)
5. This announcement is made by (e) Mrs Catharine Toms – Clerk/RFO

(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below

(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts

(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

(d) The inspection period between (c) and (d) must be 30 working days inclusive and must start on or before 1 September 2020.

(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority

Bank reconciliation – pro forma

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must be completed on the reconciliation form in the AGAR – and will also agree to Box 7 where the accounts are reconciled on a receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered on a negative basis.

Name of smaller authority:

County area (local councils and parish meetings only):

Financial year ending 31 March 2020

Prepared by (Name and Role):

Date:

		£	£
Balance per bank statements as at 31/3/20:			
	account 1 Community Account	7,190.5	
	account 2 Saver Account	69,870.8	
	account 3 Pavilion Account	286.4	
[add more accounts if necessary]	account 4		
	account 5		
	account 6		
	account 7		
	account 8		
			77,347.6
Petty cash float (if applicable)			13.0
Less: any unpresented cheques as at 31/3/20 (enter these as negative numbers)			
	item 1 CHQ 102894	(55.00)	
	item 2 CHQ 102899	(76.90)	
	item 3 CHQ 102905	(650.00)	
	item 4 CHQ 102906	(120.00)	
[add more lines if necessary]	item 5 CHQ 102907	(395.00)	
	item 6 CHQ 102908	(120.00)	
	item 7 CHQ 102909	(1,200.00)	
	item 8		
			(2,616.90)
Add: any un-banked cash as at 31/3/20			
Net balances as at 31/3/20 (Box 8)			74,743.7

Explanation of variances – pro forma

Name of member authority: **Barkway Parish Council**
 County area: **West Yorkshire**
 Council ID: **10001000000**
 Current figures from Section 2 of the GAAI in all BAs highlighted in green.

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:
 - variances of more than 15% between BAs for individual boxes (except variances of less than £200);
 - a breakdown of approved reserves or the need to top up the total reserves (Box 7) figures is more than twice the actual income/expense & lease value (Box 2).

	2018/19 £	2019/20 £	Variance £	Variance %	Explanation Required?	Automatic responses (highlighted in green) Input: DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	73,649	85,188					
2 Precept or Rates and Levies	36,187	39,227	40	0.11%	NO		
3 Total Other Receipts	54,832	18,262	-36,170	-66.33%	YES		Less Income this year -£207,717 grants -£202,066 S106 monies -£1,000 Push Energy Community Contribution - £2,662 income from football +£1,711 additional VAT reclaim -£214 additional being fees for Pension
4 Staff Costs	16,333	15,847	478	2.92%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	62,805	48,167	-14,603	-23.25%	YES		Less expenditure this year on equipment -£19,563 (incl Bus Shelter, Dehydrator, 2x Wire Floor Scaffolding), -£1,664 (tables access for Pension), -£2,641 (football pitch maint, plus additional expenditure this year), -£2,078 (Neighbourhood Plan), -£7,817 (Push Energy Expenditure football playground), -£5,300 (S107 expenditure (Grade 1 Listed Church restoration contributions -£270 new gate for Rec -£490 Tree Maint -£350 Grass Cutting -£590 Grant to Local History Group -£300 Faith Meet -£290 T. Maint -£225 lighting and Stationery, -£180 Wagon Wash Water, -£128 Advertising Parken
7 Balances Carried Forward	85,188	74,744				VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEEVES	
8 Total Cash and Short Term Investments	85,188	74,744					
9 Total Fixed Assets plus Other Long Term Investments and	283,658	262,613	21	0.02%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

ONLY FINANCIAL EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 6 CAPITAL PLUS INTEREST PAYMENT

Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
Earmarked reserves:			
Community Cont	29566		Community Contribution Fund (Mitigation due to nearby Solar Farm Installation)
Reserve 2			
Reserve 3			
Reserve 4			
Reserve 5			
Reserve 6			
Reserve 7			
		29566	
General reserve	45178		
		45178	
Total reserves (must agree to Box 7)			74744



Extract from the Minutes of the Barkway Parish Council meeting held on Monday 14th January 2019

8.3 To consider proposed budget for 2019/20 and agree Precept application for 2019/20 - Following a meeting of the Finance Committee who had scrutinised the actual and forecast figures and produced a budget for 2019/20, a proposal was presented to the Parish Council. It was proposed, seconded and all voted in favour of approving the budget and agreed that the Precept to be requested for 2019/20 should remain the same as the previous year at £36,720. The Clerk to write to NHDC by 18th January 2019. **Action: Clerk**

Clerk to the

Barkway Parish Council Accounts to 31st March 2019 and the Budget for 2019/2020

Item	Y/E 31/03/2019 Budget	Y/E 31/03/2019 Forecast to 31/03/2019	Y/E 31/03/2020 Budget
Brought forward	73,649.00	73,649.00	79,068.00
Precept	36,720.00	36,720.00	36,720.00
Other Income	500.00	38,627.00 <i>Note 1</i>	5,500.00
Total Income	37,220.00	75,347.00	42,220.00
Communication	6,872.00	5,156.00 <i>Note 2</i>	9,085.00
Environment	4,271.00	5,335.00	4,200.00
Equipment	2,800.00	19,179.00 <i>Note 3</i>	385.00
Parish Administration	8,887.00	8,058.00	9,395.00
Reading Room	1,550.00	1,758.00	1,480.00
Recreation Ground	1,725.00	1,744.00	1,750.00
War Memorial	175.00	206.00	4,720.00 <i>Note 7</i>
Pavilion	3,750.00	3,750.00	4,500.00
Staff	12,670.00	14,992.00 <i>Note 4</i>	15,871.00
Other	1,000.00	9,750.00 <i>Note 5</i>	4,000.00
Total Expenditure	43,700.00	69,928.00	55,386.00
Carried forward	67,169.00	79,068.00 <i>Note 6</i>	65,902.00

Note 1

Other Income this year includes Push Energy Community Contribution and Grants and S106 Monies

Note 2

Communication includes costs of the Neighbourhood Plan and Battle 4 Barkway / NHDC Local Plan opposition

Note 3

Equipment includes cost of new bus shelter, zip wire and defibrillator - much of which was funded by S106 (see Note 1)

Note 4

Increased cost due to national review of Clerk's salaries in 2018 and appropriate realignment of salary

Note 5

Cost of installing disabled access to the Pavilion and Recreation Ground

Note 6

This reserve fund being carried forward into next year includes £39,383 Push Energy ring-fenced Community Contribution Fund

Note 7

Includes budget cost of Conservation work to the Newsells War Memorial

Contact details

Name of smaller authority: Barkway Parish Council

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

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

	Clerk/RFO (Main contact)	Chair
Name	Mrs Catharine Toms	Mr William Dennis
Address	1 High Street Barkway Royston Hertfordshire SG8 8EA	Appletree House Bonds Crescent Cambridge Road Barkway Royston Hertfordshire SG8 8DF
Daytime telephone number	01763 849671	01763 849062
Mobile telephone number	07763 167116	07866 118285
Email address	parishclerk@barkway-village.co.uk	bill.dennis@barkway-village.co.uk