

# CAMBOURNE TOWN COUNCIL

District of South Cambridgeshire

COUNCIL MEETING 14<sup>th</sup> July 2020

## **Annual Governance and Accountability Return (AGAR) for the financial year ended 31<sup>st</sup> March 2020**

The AGAR part 3 for the year ended 31<sup>st</sup> March 2020 has been prepared in accordance with the statutory requirements. As amended this year there is a requirement for the RFO to set the dates when the accounts will be open for inspection and this will be from the 20<sup>th</sup> July 2020 to the 2<sup>nd</sup> September 2020. I have attached the following documents:

1. Annual internal Audit Report
2. Annual Return Section 1 Annual governance statement 2019/20.  
Councillors should consider items 1-9 prior to approving that the Parish Chairman and Town Clerk sign the declaration.
3. Annual Return Section 2 Accounting statements 2019/20: for approval and signature by the Town Chairman.
4. Statement of Income and expenditure for the financial year 2019/20 on which the Annual Return is based.
5. Year end bank reconciliation for the financial year 2019/20.

### **5.1 Annual Internal Audit Report**

The Town Clerk meet the internal auditor on the 29<sup>th</sup> and 30<sup>th</sup> June 2020. (Internal auditor's report attached) the areas which we scored 2 in last year had been addressed and there fore this year were assessed as a 1.

### **Recommendations;**

That Cambourne Town Council receive the Annual internal Audit Report and note the findings. No actions are required to be taken.

### **5.2 AGAR Section 1: Annual Governance Statement 2019/20**

Cambourne Town Council must consider each of the following statements individually.

1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.
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.

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.
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.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.
7. We took appropriate action on all matters raised in reports from 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.
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.

**Recommendation;**

That Cambourne Town Council authorise the Town Chairman and Town Clerk to sign Section 1 of the Annual Return: Annual governance statement 2019/20,

**5.1 AGAR Section 2: Accounting statements 2019/20**

**Recommendations;**

That Cambourne Town Council approve and authorise the Parish Chairman to sign Section 2 of the Annual Return: Accounting statements 2019/20.

## Internal Audit Check

### Cambourne Parish Council – y/e 31 March 2020

<b>A Appropriate books of account have been properly kept throughout the year</b>		
Check cash book properly written up and balanced	An accounting package has been purchased but not yet implemented. A spreadsheet is currently kept, and a selection of entries were checked.	1
Verify selection of items against bank statement	Entries for October were verified against the bank statement.	1
<b>B The Council's Financial Regulations have been met</b>		
Standing Orders formally adopted and correspond to the latest good practice	Standing Orders, based on the NALC model, last adopted in May 2018, reviewed in March 2020 but no amendments required. Correct version is on the website	1
Financial Regulations formally adopted and correspond to the latest good practice	The Financial Regulations were reviewed, amended, and adopted in October 2019, based on the NALC model. Correct version is on the website.	1
RFO appointed and clear duties listed	The Clerk is the RFO	1
Check selection of large or unusual purchases to ensure FRs followed	Purchase of Spearhead Chipper and Ransomes Highway 3 Triple Mower checked. 3 quotes were obtained for both purchases, reported to the Council and the purchases confirmed.	1
<b>B Payments were supported by invoices, expenditure was approved, and VAT properly accounted for</b>		
Check selection of payments to ensure properly authorised.	All payments authorised by 2 signatories. Minutes show that payments have been properly approved by either the Council or the Finance & Policy Committee	1
Check vouchers relating to above	A selection of invoices were checked against payments.	1
Check VAT has been properly accounted for (for income, see below)	VAT properly analysed in separate column in cash book	1
Additionally check random selection of large payments in cash book	Large payments explained by the Clerk.	1

## Internal Audit Check

<b>Cambourne Parish Council – y/e 31 March 2020</b>	
If electronic banking is used ensure that proper procedures are in place as provided for in the new model Financial Regulations.	All invoices are checked by the Clerk and authorised by 2 signatories who visit the Town Council office to do so.
Check any s137 for amount, validity	The Council has General Power of Competency.
Check VAT reclaim(s) during the year or, if Council is registered, check that VAT returns correspond with the underlying records.	VAT returns are made quarterly and correspond to the records.
<b>C The Council assessed the significant risks to achieving its objectives and had adequate arrangements to manage these</b>	
Formal risk assessment documents available for inspection	All risk assessments are created through the LCRS system and are comprehensive.
Do the minutes record the council carrying out an annual risk assessment?	A review of the risk assessments was evidenced in the minutes of the 2019 ACM and in the March 2020 Finance & Policy Committee.
Is the insurance cover appropriate and adequate – see also H below	The insurance cover is appropriate and adequate.
<b>D The annual precept requirement resulted from an adequate budgetary process</b>	
Has the Council prepared an annual budget in support of its precept?	The budget for the year 2020-2021 was approved at the Council meeting on 14 <sup>th</sup> January 2020. A full report had been presented to the Council.
Is the precept based upon realistic assumptions including evaluation of required balances?	The assumptions seem reasonable.
<b>D Progress against the budget was regularly monitored and reserves were appropriate</b>	
Review existence and adequacy of budgetary reports	Budgetary and financial reports are regularly reviewed at either full Council meetings or Finance & Policy Committee meetings, depending on the timing of the meeting. The reports for 1 <sup>st</sup> October, presented at Council meeting CTC196 were reviewed.
Are there any significant unexplained variances?	All variances adequately explained by the Clerk.

## Internal Audit Check

### Cambourne Parish Council – y/e 31 March 2020

<p><b>E</b> Expected income was fully received, based upon correct prices, properly recorded and promptly banked; and VAT was properly accounted for</p>		1
Precept paid as requested and banked properly	The precept was received by BACS, 50% in April and 50% in September.	1
Is other income properly accounted for and are adequate procedures in place?	Two individual bookings chosen at random, payments seen on bank statement and cash book. Two regular bookings chosen at random, payments seen on bank statement and cash book. One allotment payment checked on bank statement and cashbook.	1
If appropriate, is the Council VAT registered and, if so, is VAT being properly charged?	The Council makes regular VAT returns.	1
<p><b>F</b> Petty cash payments were properly supported by receipts, expenditure was approved, and VAT properly accounted for</p>		1
Is all petty cash expenditure supported by VAT receipts?	Very small amount of petty cash properly dealt with.	1
Is petty cash expenditure regularly reported back to the Council?	Petty Cash is included in the Financial reports to councillors. It is checked by the independent councillor.	1
Is reimbursement carried out regularly?	Reimbursement is made as soon as required. The float is topped up as and when required.	1
<p><b>G</b> Salaries to employees and allowances to members were paid in accordance with council approvals</p>		1
Do all employees have properly drawn up contracts of employment?	All employees have contracts.	1
Has the Council approved all salaries and do payments correspond with these decisions?	All salaries for the coming year were confirmed at the Council meeting in April 2019. Salaries were checked against the SCP points.	1
Are other payments (e.g. expense payments) reasonable and properly approved?	None	
<p><b>G</b> PAYE and NI requirements were properly applied</p>		
Check PAYE and NI. Alternatively, if a bureau is used, check the records of payments.	Payroll is handled by a bureau and detailed reports are produced.	1

## Internal Audit Check

### Cambourne Parish Council – y/e 31 March 2020

Check end of year returns or, if a bureau is used, check that the documentation is in order.	All done by the payroll bureau.	1
Are pension requirements properly met?	All employees are members of LGPS and monthly reports are produced.	1
<b>II Asset and investment registers were complete and accurate and properly maintained</b>		
Does the Council have an Asset Register and is it regularly maintained?	The Asset Register is kept on Everything I Own. All relevant purchases over £100 are added.	1
Ensure assets purchased during year (see minutes) are recorded	The new items of Spearhead Chipper and Ransomes Highway 3 Triple mower were checked against the Asset Register. Other new items also identified.	1
Do asset insurance values correspond to values in the asset register?	Yes, these are reasonable.	1
<b>I Periodic and year-end bank account reconciliations were properly carried out</b>		
Check for regular (monthly / quarterly) bank reconciliations for all accounts	Regular monthly bank reconciliations are prepared, checked by the independent councillor and reported at a meeting.	1
Are reconciliations accurate and do they contain no unexplained items?	No issues.	1
<b>J Year-end accounts were prepared on the correct accounting basis, agreed with cash book, were supported by an adequate audit trail from underlying records</b>		
Are year-end accounts produced on the correct basis R&P or I&E)?	I & E	1
Verify accounts to cash book	The accounts were verified to the cash book.	1
Is there an audit trail from underlying financial records to the accounts? (I&E only)	Yes,	1
Verify debtors and creditors (I&E only)	A schedule of debtors presented, there were no year end creditors.	1

## Internal Audit Check

**Cambourne Parish Council – y/e 31 March 2020**

**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. (“Not Covered” should only be ticked where the authority had a limited assurance review of its 2018/19 AGAR)**

Did the Council satisfy this requirement?

N/A

**L. During summer 2019 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.**

Check evidence of this.

The correct notice was posted on the Council’s website and noticeboards.

1

**M. (For local councils only) Trust funds (including charitable) - The council met its responsibilities as a trustee**

Verify this was the case.

N/A

Levels of assurance: 1 – high, 2 – substantial, 3 – limited, 4 – minimal, n/c – not covered at this visit

Liz Pinchen  
3 Springfield Close  
Great Cambourne  
Cambridge  
CB23 5JL





# 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 <b>the dates set for the period for the exercise of public rights</b> , 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 <b>31 March 2020</b> 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? <b>NB:</b> 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](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2019/20

## Cambridge Town 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>M. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

29/06/20 30/06/20 DD/MM/YY

Name of person who carried out the internal audit

L. PINCHEN INTERNAL AUDITOR

Signature of person who carried out the internal audit

*Shan* SIGNATURE REQUIRED

Date

30/06/20

\*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 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

E Cambourne Town 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	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>'Yes' means that this authority: 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
			<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

\*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:

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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

Authority web address

AUTHORITY WEBSITE ADDRESS

## Section 2 – Accounting Statements 2019/20 for

E Cambourne Town Council Y

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	677,628	718,785	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	490,000	514,120	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	501,150	262,123	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	432,544	451,595	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	33,906	33,906	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	483,543	434,352	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	718,785	575,175	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	569,784	466,675	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	6,610,392	6,661,754	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	97,595	65,833	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.
		✓	<b>N.B. The figures in the accounting statements above do not include any Trust transactions.</b>

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

30/06/20

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 3 – External Auditor Report and Certificate 2019/20

In respect of

Cambourne Town 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

DD/MM/YY

\*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](http://www.nao.org.uk))

# CAMBOURNE TOWN COUNCIL

## STATEMENT OF INCOME AND EXPENDITURE FOR THE FINANCIAL YEAR 2019/2020

The Council was incorporated on 19th March 2004 under the Parish Council of Cambourne Order 2004 by South Cambridgeshire District Council

INCOME	2018-2019 £	2019-2020 £	Previous years adjustments £	Current years adjustments £	I+E	£	Notes on compilation from the receipts and payments account	
Precept	490,000.00	514,120.00	0.00	0.00	514,120.00	514,120.00		
Balance carried forward	677,628.00	718,784.74	0.00	0.00	718,784.74			
Balance in Petty Cash	244.55	163.27	0.00	0.00	163.27			
Total balance carried forward	<u>677,872.55</u>	<u>718,948.01</u>			<u>718,948.01</u>	<u>718,948</u>		
						<u>-163</u>	<u>Petty Cash</u>	
						<u>718,785</u>	<u>Square 1</u>	
							<u>514,120</u>	<u>Square 2</u>
<b>Receipts</b>								
Allotments	2,555.93	2,490.26	0.00	0.00	2,490.26	2,490.26	Receipts in advance	
Community Buildings	73,705.94	62,107.42	-5,506.87	6,414.26	63,014.81	63,014.81	Debtors	
MUGA and Sports Pitch rental	2,084.19	23,648.32	-60,901.07	37,478.39	225.64	225.64	Debtors	
Grant for youth	7,278.96	0.00	0.00	0.00	0.00	0.00	Receipts in advance	
Burial Ground	220.00	1,735.00	0.00	0.00	0.00	0.00	Debtors	
Maintenance for transferred land	0.00	575.67	0.00	0.00	575.67	575.67	Receipts in advance Proportion of 1st Year maintenance	
Maintenance	106,561.52	67,364.39	-13,499.61	17,301.13	71,165.91	71,165.91		
Miscellaneous	33,309.44	69,637.30	-27,240.84	0.00	42,396.46	42,396.46	Debtors	
Trailer Park	10,066.64	9,634.77	0.00	0.00	9,634.77	9,634.77	Debtors	
Sport Pavilions	34,528.31	15,360.17	-1,441.14	3,864.60	17,783.63	17,783.63	Debtors	
Capital Works	167.84	31,000.00	0.00	0.00	31,000.00	31,000.00	Receipts in advance	
Cambourne Parish Energy Fund	29,682.53	20,327.57	0.00	0.00	20,327.57	20,327.57		
Lease of Land	0.00	0.00	0.00	0.00	0.00	0.00		
Section 106 Funding	65,009.72	0.00	-38,428.64	38,428.64	0.00	0.00		
Bank interest	963.40	708.00	0.00	0.00	708.00	708.00		
<b>TOTAL RECEIPTS</b>	<u>1,533,762.42</u>	<u>1,537,493.61</u>	<u>-145,518.17</u>	<u>103,052.02</u>	<u>1,495,027.46</u>	<u>262,123</u>	<u>Square 3</u>	
						<u>262,123</u>		

Expenditure	2018-2019	£	2019-2020	£	5,975.04	451,594.97	451,595 Square 4
Employees	422,637.07		450,076.27		0.00	33,905.72	33,906 Square 5
Loan Repayment	33,905.72	-4,456.34	33,905.72	0.00	0.00	33,905.72	
Financial	42,608.73	10,268.37	35,062.26	-11,786.60	33,544.03	Prepayments Insurance & Subscriptions	
Grant (Section 137)	0.00	0.00	0.00	0.00	0.00	0.00	
Grant	2,771.32	0.00	1,605.00	0.00	0.00	1,605.00	
Youth Support Grant	23,612.04	0.00	31,778.34	0.00	0.00	31,778.34	
Community Development Grant	8,616.52	-217.00	10,953.26	0.00	0.00	10,736.26	
Sport Development Grant	0.00	0.00	428.95	0.00	0.00	428.95	
Parish office	23,309.09	-566.18	28,924.08	0.00	0.00	28,357.90	
Health & Safety, Training & Conferences	627.00	-200.00	2,399.45	200.00	2,399.45	2,399.45	
Cemeteries	1,407.84	0.00	1,034.15	0.00	0.00	1,034.15	
Allotments	524.28	0.00	693.41	0.00	0.00	693.41	
Public Open Spaces & Play Areas	97,567.98	0.00	96,670.20	0.00	0.00	96,670.20	
Sports Services	27,559.00	-1,102.00	52,708.88	0.00	0.00	51,606.88	
Community Centre	89,278.78	0.00	103,104.21	0.00	0.00	103,104.21	
Trailer Park (Section 137)	7,861.58	0.00	6,583.04	0.00	0.00	6,583.04	
Sports Pavilions	44,232.26	0.00	42,468.98	0.00	0.00	42,468.98	
Capital Schemes	92,790.60	0.00	12,619.83	0.00	0.00	12,619.83	
Section 106 funding	0.00	0.00	0.00	0.00	0.00	0.00	
Cambourne Parish Energy Fund	18,852.50	0.00	10,721.10	0.00	0.00	10,721.10	
VAT	0.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL EXPENDITURE</b>	<b>938,162.31</b>	<b>3,726.85</b>	<b>921,737.13</b>	<b>-5,611.56</b>	<b>919,852.42</b>	<b>434,352 Square 6</b>	
VAT	0.00		0.00		575,175.04	<b>575,175 Square 7</b>	
RECEIPTS LESS PAYMENTS	595,600.11		615,756.48		163.27	<b>466,675 Square 8</b>	
Previous years adjustment	-26,060.39		-149,245.02		575,338.31		
<b>Balance Carried Forward, Monies held in</b>	<b>569,539.72</b>		<b>466,511.46</b>				
Bank as at 31st March 2018							
Balance in Petty Cash	244.55		163.27				
Total Cash and Investments	569,784.27		466,674.73				
<b>CHECK CALCULATION</b>							
Balance carried forward	719,029.29		575,338.31				
Cash	569,784.27		466,674.73				
Debtors	47,688.46		27,579.99				
Receipts in advance	97,829.71		75,472.03				
Creditors	0.00		0.00				
Prepayments	3,726.85		5,611.56				
Stock	0.00		0.00				
Provisions	0.00		0.00				
VAT	0.00		0.00				
Check	719,029.29		575,338.31				
Signed by	0.00		0.00				
Chairman							
Clerk							
Date							



**CAMBOURNE PARISH COUNCIL  
BANK RECONCILIATION AT 1st April 2020**

Prepared by John Vickery Parish Clerk and RFO

14/04/2020

Total Receipts of the Council up to 29th February 2020 1,153,580.95

Total Receipts of the CPEF up to 29th February 2020 1,239,354.01

Total Payments by the Council up to 29th February 2020 965,199.48

Total Payments by the CPEF up to 29th February 2020 961,224.02

**Balance A 466,511.46**

Barclays Bank PLC

Account No 93936082

Statement from Bank dated 1st April 2020 1,000.00

Account No 90496049

Statement from Bank dated 1st April 2020 £ 188,188.51

Account No 23365964 CPEF

Statement from Bank dated 1st April 2020 £ 278,129.99

**Total 467,318.50**

Unpresented cheques at 29th February  
2020

Barclays

DD 5,975.04

**TOTAL** £ 5,975.04

Unrecorded income at 29th February 2020

**TOTAL** 5,168.00

**Balance B £ 466,511.46**

Check A-B -0.00

Petty Cash Total 163.27

**Balance including Petty Cash Total 466,674.73**

Signed

Chairman

Clerk

Date

Independent Councillor Check

Date