

# Nuneham Courtenay Parish Council

<http://nunehamcourtenay.org.uk/>

## **Annual Governance Statement 2019-20**

1. A parish council must publish an explanation if it answers “No” to any of the nine assertions in the Annual Governance Statement.
2. This Council has answered “No” to Assertion 1 which reads: “We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.”
3. The publication “Governance and Accountability for Smaller Authorities in England” sets out what a parish council must do in our order to be able to answer “Yes” to this assertion.
4. You can view the March 2019 edition of the publication here, which applied to the financial year 2019-20:  
<https://www.nalc.gov.uk/library/publications/2897-the-practitioners-guide/file>
5. A parish council had to meet requirements in relation to five areas:
  - Budgeting
  - Accounting records and supporting documents
  - Bank reconciliation
  - Investments
  - Statement of accounts.
6. This Council failed to meet requirements in relation to the third of these five, bank reconciliation.
7. The specific requirements were: “Statements reconciling each of the authority’s bank accounts with its accounting records need to be prepared on a regular basis, including at the end of the financial year-end and reviewed by members of the authority.”
8. This Council received no bank reconciliations during the financial year.
9. In January 2020, two years after his appointment, the Council’s bank finally began to send copies of its bank statements to the Parish Clerk and Responsible Financial Officer (RFO), as repeatedly requested by the Council during those two years.
10. At this point the Clerk as RFO established that he could not reconcile the balance of the Council’s current account with its accounting records.

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11. The Council therefore needed copies of the statements for the months April to December 2019 to establish for certain where the discrepancy lay.
12. The Council finally obtained a complete set of these statements from its bank on 31<sup>st</sup> July 2020 at the third request and identified the source of the discrepancy: a payment to HM Revenue and Customs approved by the Council had not been made by the Council's bank.
13. The Clerk as RFO is now able to provide the Council with regular bank reconciliations, as required by the March 2020 edition of "Governance and Accountability for Smaller Authorities in England", which applies to the financial year 2020-21.
14. But these bank reconciliations may not for the time being be checked against the Council's accounting records by a parish councillor due to the difficulty of safely holding a face-to-face meeting of this type during the current pandemic.

Geoffrey Ferres  
Clerk and Responsible Financial Officer  
Saturday 29<sup>th</sup> August 2020