

Annual Governance and Accountability Return 2020/21 Part 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

Guidance notes on completing Part 2 of the Annual Governance and Accountability Return 2020/21

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must**, following the end of each financial year, complete Part 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
 - a) does not meet the qualifying criteria for exemption; or
 - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income or gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
 - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email or by post (not both) **no later than 30 June 2021**. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
 - b) The **Annual Governance and Accountability Return (Part 2)** which is made up of:
 - **Annual Internal Audit Report** (page 4) must be completed by the authority's internal auditor.
 - **Section 1 – Annual Governance Statement** (page 5) must be completed and approved by the authority.
 - **Section 2 – Accounting Statements** (page 6) must be completed and approved by the authority.**NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
3. The authority **must** approve Section 1 Annual Governance Statement before approving Section 2 Accounting Statements and both **must** be approved and published on the authority website/webpage **before 1 July 2021**.

Publication Requirements

Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2020/21**, page 4
- **Section 1 – Annual Governance Statement 2020/21**, page 5
- **Section 2 – Accounting Statements 2020/21**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Part 3 of the AGAR 2020/21 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be **£200 +VAT**.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

If it decides to certify itself as exempt, the authority must complete and return the Certificate of Exemption on Page 3 to the external auditor to confirm that it has certified itself exempt.

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 2 of the Annual Governance and Accountability Return (AGAR) 2020/21, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2021. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2021**. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. 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.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. Avoid making amendments to the completed annual return. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2020) equals the balance brought forward in the current year (Box 1 of 2021).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish, on the authority website/webpage, 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 2021**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes been completed?	✓	
	Have the dates set for the period for the exercise of public rights been published?	✓	
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', is an explanation available for publication?	✓	
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?	✓	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? (<i>Local Councils only</i>)	✓	

* *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

Certificate of Exemption – AGAR 2020/21 Part 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2021, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2021 and a completed Certificate of Exemption is submitted no later than **30 June 2021** notifying the external auditor.

CORPUSTY AND SAXTHORPE PARISH COUNCIL

certifies that during the financial year 2020/21, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2020/21: £20,413

Total annual gross expenditure for the authority 2020/21: £11,096

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Part 3 to the external auditor to undertake a limited assurance review for which a fee of **£200 +VAT** will be payable.


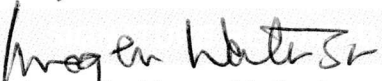
By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2017
- In relation to the preceding financial year (2019/20), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and that the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2021.

By signing this certificate you are also confirming that you are aware of this requirement.

Signed by the Responsible Financial Officer	Date	I confirm that this Certificate of Exemption was approved by this authority on this date:	05/05/2021
	05/05/2021		
Signed by Chairman	Date	as recorded in minute reference:	
	05/05/2021	21/42 (C) 5TH MAY 2021	
Generic email address of Authority		Telephone number	
c.sparishclerk@gmail.com		01263 587755	

*Published web address

www.corpustyandsaxthorpeparishcouncil.wordpress.com

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2021. Reminder letters incur a charge of £40 +VAT

Annual Internal Audit Report 2020/21

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During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 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	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 bank account reconciliations were properly carried out during the year.	✓		
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 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")	✓		
L. The authority publishes information on a website/webpage, up to date at the time of the internal audit, in accordance with the Transparency code for smaller authorities.	✓		
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

26/04/2021

Name of person who carried out the internal audit

SUE LAKE

Signature of person who carried out the internal audit



Date

26/04/2021

*If the response is 'no' please 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).

Corpusty & Saxthorpe Parish Council

Internal Audit

Checklist 2020/21

Name of Council	Corpusty & Saxthorpe Parish Council	Name of Clerk:	Kirsty Cotgrove
No. of councillors	9	Name of RFO	Kirsty Cotgrove
Quorum	3	Precept	17,716
Electorate	566	Gross budgeted income	18,611

1. Book Keeping			
1.1. Ledger maintained and up to date?	Yes		
1.2. Arithmetic correct?	Yes		
1.3. Evidence of Internal Control?	Yes		
1.4. VAT evidence, recording and reclaimed?	Yes		Claim made for three years
1.5. Payments in ledger supported by invoices, authorised and minuted?	Yes		
1.6. S137 separately recorded and within limits?		No	
1.7. S137 expenditure of direct benefit to electorate?		Yes	

2. Due Process			
2.1. Standing Orders adopted since 2013?	Yes		Copy on website does not include date
2.2. Standing Orders reviewed at annual meeting?		No	Delayed due to Covid
2.3. Financial Regulations adopted?	Yes		Delayed due to Covid
2.4. FRs properly tailored to council?	Yes		
2.5. Equal Opportunities policy adopted?	Yes		
2.6. Adequate internal controls for payments?	Yes		
2.7. List of member interests held?	Yes		
2.8. Agendas signed, informative and displayed with 3 clear days notice?	Yes		
2.9. Purchase orders raised for all expenditure?	Yes		
2.10. Purchasing authority defined in FRs?	Yes		
2.11. Committee terms of reference exist and have been reviewed?		NA	

3. Risk Management

3.1. Does scan of minutes reveal any unusual activity?		No	
3.2. Annual risk assessment carried out?	Yes		
3.3. Insurance cover appropriate and adequate?	Yes		Insurance details received
3.4. Evidence of annual insurance review?	No		Delayed due to Covid
3.5. Internal financial controls documented and evidenced?	Yes		Via Financial Regulations
3.6. Minutes initialled, each page identified and overall signed?			Original Minutes not inspected but evidence of signing
3.7. Regular reporting and minuting of bank balance?	Yes		
3.8. S137 expenditure minuted?			NONE

4. Budget

4.1. Annual budget to support precept?	Yes		
4.2. Has budget been discussed and adopted by council?	Yes		
4.3. Any reserves earmarked?		No	Response from clerk re feasibility study and reserves to be earmarked following the results of the study
4.4. Any unexplained variances from budget?		No	
4.5. Precept demand correctly minuted?	Yes		

5. Payroll – Clerk

5.1. Contract of employment?			Not available for inspection
5.2. Tax code issued / contracted out?	Yes		
5.3. PAYE / NI evidence?	Yes		
5.4. Has council approved salary paid?	Yes		
5.5. Other payments reasonable and approved by council?	Yes		

6. Asset Control

6.1. Does council keep a register of all material assets owned?	Yes		
6.2. Is asset register up to date?		No	Delayed due to Covid
6.3. Value of individual assets included?	Yes		
6.4. Inspected for risk and up to date inspection records exist			Not available
6.5. Record of deeds, articles and land register references available?			All land registered in 2017

7. Bank Reconciliations

7.1. Is there a bank reconciliation for each account?	Yes		See Recommendation
7.2. Reconciliation carried out on receipt of statement?	Yes		
7.3. Any unexplained balancing entries in any reconciliation?		No	

8. Year End Procedures

8.1. Year end accounts prepared on correct accounting basis?	Yes		Receipts and Payments
8.2. Bank statements and ledger reconcile?	Yes		
8.3. Underlying financial trail from records to presented accounts?	Yes		
8.4. Where appropriate, debtors and creditors properly recorded?	NA		
9.5. Has council agreed, signed and minuted sections 1 & 2 of the annual return?		No	APCM

9. Miscellaneous

9.1. Have points raised at the last audit been addressed?	Yes		Thanks
9.2. Has the council adopted a Code of Conduct since July 2012	Yes		
9.3. Is eligibility for General Power of Competence properly evidenced?		No	
9.4. Are all electronic files backed up?		NA	
9.5. Do arrangements for public inspection of council's records exist?	Yes		
9.6. Arrangements for GDPR	Yes		
9.7. Transparency Requirements in place	Yes		
9.8. Website Accessibility		No	See Recommendation

Annual Return

Part Completed	Year ending 31 March 2020	Year ending 31 March 2021
1. Balances brought forward	43254	50986
2. Annual precept	17420	17716
3. Total other receipts	807	2697
4. Staff costs	3816	3794
5. Loan interest/capital repayments	0	0
6. Total other payments	6679	7302
7. Balances carried forward	50986	60303
8. Total cash and investments	50986	60303
9. Total fixed assets and long term assets	27522	27522
10. Total borrowings	0	0

Internal audit carried out by	Sue Lake	Sue Lake
Audit type	Annual	Annual
Date 26 th April 2021		

For auditor's use only	
Section 4 of Annual Return Form completed and signed	26 th April 2021
Report/letter sent to council	26 th April 2021

Recommendations & Comments

Following the Internal Audit for Corpusty and Saxthorpe Parish Council I would like to make the following recommendations and comments

- The latest requirements for audit (JPAG) state that the bank reconciliation also needs to be published with the audit papers – noted that this is already done
- From September 2020 all local government websites need to meet the accessibility guidelines. There are some errors on the current website and there is no accessibility statement

Comments

- Some of the minutes on the website have the wrong date
- The invoices for the zoom meetings do not have a UK VAT number so the VAT cannot be reclaimed

Sue Lake

26th April 2021

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

CORPUSTY AND SAXTHORPE 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 2021, 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.

*For any statement to which the response is 'no', an explanation must be published

This Annual Governance Statement was approved at a meeting of the authority on:

05/05/2021

and recorded as minute reference:

21/42 (e) 5TH MAY 2021

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

Chairman

Clerk

Henry Waterhouse
Robert Prole

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

The authority website/webpage is up to date and the information required by the Transparency Code has been published.

Yes	No
✓	

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Section 2 – Accounting Statements 2020/21 for

CORPUSTY AND SAXTHORPE PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	43,254	50,986	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	17,420	17,716	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	807	2,697	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	3,816	3,794	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	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	6,679	7,302	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	50,986	60,303	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	50,986	60,303	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	27,522	27,522	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	0	0	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.
		<input checked="" type="checkbox"/>	N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2021 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

K. H. Green
Date 05/05/2021

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

05/05/2021

as recorded in minute reference:

21/42 (F) 5TH MAY 2021

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

Angela Watson

Bank reconciliation

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree column headed "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative

Name of smaller authority: Corpusty & Saxthorpe Parish Council

County area (local councils and parish meetings only): Norfolk

Financial year ending 31 March 2021

Prepared by (Name and Role): Kirsty Cotgrove, RFO

Date: 01/04/2021

	£	£
Balance per bank statements as at 31/3/21:		
Current account	58,745.26	
Savings account	1,558.22	
		60,303.48
No petty cash		-
No unpresented cheques		-
No unbanked cash		-
Net balances as at 31/3/21 (Box 8)		60,303.48

Explanation of variances – pro forma

Name of smaller authority: **Corpeus & Saxthorpe Parish Council**
County area (local councils and Norfolk)

Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

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 totals for individual boxes (except variances of less than £200);
- New from 2020/21: variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2019/20 £	2020/21 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	43,254	50,986					
2 Precept or Rates and Levies	17,420	17,716	296	1.70%	NO		
3 Total Other Receipts	807	2,697	1,890	234.20%	YES		£1241.65 VAT reclamation, £500 covid grant received & £318 burial fee in 2020-21
4 Staff Costs	3,816	3,794	-22	0.58%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	8,679	7,302	623	9.33%	NO		
7 Balances Carried Forward	50,986	60,303			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS	
8 Total Cash and Short Term Investments	50,986	60,303				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	27,522	27,522	0	0.00%	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

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:			
Traffic calming	£40,000		
		40000	
General reserve	20303	20303	
Total reserves (must agree to Box 7)			<u><u>60303</u></u>

DATE	CHEQUE NO	ITEM	IN	OUT	BALANCE	SAVINGS
21.04.20		opening balance 01.04.20			£49,428.93	£1,557.54
22.04.20		Grant - CSF (Covid-19 ringfenced)	£500.00		£49,928.93	
30.04.20		E.on direct debit		£59.41	£49,869.52	
30.04.20		K Cotgrove - salary		£316.16	£49,553.36	
30.04.20		K Cotgrove - expenses		£39.95	£49,513.41	
30.04.20		K Cotgrove - 50% trustee training		£21.00	£49,492.41	
30.04.20		Cozens - lighting maintenance 4984		£216.00	£49,276.41	
30.04.20		CGM 227908 & 228462		£194.72	£49,081.69	
30.04.20		NNDC - precept 1st installment	£8,858.00		£57,939.69	
20.05.20		HMRC - VAT rebate	£1,241.65		£59,181.34	
26.05.20		E.on direct debit		£57.49	£59,123.85	
31.05.20		Indigo Waste - glass recycling		£27.00	£59,096.85	
31.05.20		CGM 229198 & 230039		£194.72	£58,902.13	
31.05.20		K Cotgrove - May salary		£316.16	£58,585.97	
31.05.20		K Cotgrove - May expenses		£12.00	£58,573.97	
31.05.20		K Cotgrove - monthly Zoom subscription		£14.39	£58,559.58	
08.06.20		interest - business saver account	£0.42			£1,557.96
23.06.20		E.on direct debit		£59.41	£58,500.17	
30.06.20		Sue Lake - internal audit		£75.00	£58,425.17	
30.06.20		K Cotgrove - Jun salary		£316.16	£58,109.01	
30.06.20		K Cotgrove - Jun expenses		£12.00	£58,097.01	
30.06.20		K Cotgrove - Zoom monthly subscription		£14.39	£58,082.62	
30.06.20		Cozens - lighting maintenance 5119		£216.00	£57,866.62	
09.07.20		Cozens - removal of streetlight		£1,794.00	£56,072.62	
09.07.20		Playsafety - annual playground inspection		£82.20	£55,990.42	
09.07.20		CAS Insurance - liability insurance		£319.20	£55,671.22	
22.07.20		E.on direct debit		£57.49	£55,613.73	
31.07.20		K Cotgrove - Jul salary		£316.16	£55,297.57	
31.07.20		K Cotgrove - Jul expenses		£12.00	£55,285.57	
31.07.20		K Cotgrove - Zoom monthly subscription		£14.39	£55,271.18	
22.08.20		E.on direct debit		£59.41	£55,211.77	

22.08.20	NCC - recycling credits	£511.35	£55,723.12
31.08.20	Indigo Wate - glass recycling	£25.20	£55,697.92
31.08.20	CGM - 231500	£97.36	£55,600.56
31.08.20	K Cotgrove - Aug salary	£316.16	£55,284.40
31.08.20	K Cotgrove - Aug expenses	£12.00	£55,272.40
31.08.20	K Cotgrove - Zoom monthly subscription	£14.39	£55,258.01
07.09.20	interest - business saver account	£0.22	1558.18
23.09.20	E.on direct debit	£59.41	£55,198.60
29.09.20	Ico - data protection renewal	£35.00	£55,163.60
30.09.20	Cozens - quarterly lighting maintenance	£216.00	£54,947.60
30.09.20	CGM - grass cutting 232252	£97.36	£54,850.24
30.09.20	K Cotgrove - september salary	£158.08	£54,692.16
30.09.20	K Cotgrove - september expenses	£12.00	£54,680.16
30.09.20	K Cotgrove - Zoom monthly subscription	£14.39	£54,665.77
30.09.20	HMRC - Clerks september tax	£158.08	£54,507.69
30.09.20	NNDC - precept 2nd installment	£8,858.00	£63,365.69
05.10.20	W Lomas - rubbish removal on allotment	£130.00	£63,235.69
23.10.20	E.on direct debit	£57.49	£63,178.20
31.10.20	CGM - grass cutting 233584 / 230774	£194.72	£62,983.48
31.10.20	HMRC - Clerk's tax Oct	£80.32	£62,903.16
31.10.20	K Cotgrove - October salary	£235.84	£62,667.32
31.10.20	K Cotgrove - October expenses	£12.00	£62,655.32
31.10.20	K Cotgrove - Zoom monthly subscription	£14.39	£62,640.93
31.10.20	Indigo Waste - glass recycling	£23.40	£62,617.53
23.11.20	E.on direct debit	£59.41	£62,558.12
30.11.20	CGM - grass cutting 234368	£97.36	£62,460.76
30.11.20	K cotgrove - November salary	£282.16	£62,178.60
30.11.20	K Cotgrove - November expenses	£12.00	£62,166.60
30.11.20	K Cotgrove - Zoom monthly subscription	£14.39	£62,152.21
30.11.20	HMRC - November tax	£34.00	£62,118.21
30.11.20	R Pearce - crowdfunding for judicial review	£500.00	£61,618.21
31.11.20	allotment rent - fisher	£20.00	£61,638.21
31.11.20	wayleaves rental	£25.67	£61,663.88

07.12.20	interest - business saver account	£0.04		
14.12.20	allotment rent - Simpkin	£20.00		
23.12.20	E.on direct debit		£57.49	£61,683.88
31.12.20	K Cotgrove - December salary		£282.16	£61,344.23
31.12.20	K Cotgrove - december expenses		£12.00	£61,332.23
31.12.20	K Cotgrove - Zoom monthly subscription		£14.39	£61,317.84
31.12.20	HMRC - Clerk's december tax		£34.00	£61,283.84
31.12.20	CGM - grass cutting 235118		£97.36	£61,186.48
31.12.20	Cozens - quarterly lighting maintenance		£216.00	£60,970.48
31.12.20	allotment rent x 2 - doy	£40.00		£61,010.48
23.01.21	E.on direct debit		£59.41	£60,951.07
31.01.21	K Cotgrove - Janaury salary		£282.16	£60,668.91
31.01.21	K Cotgrove - January expenses		£12.00	£60,656.91
31.01.21	K Cotgrove - Zoom monthly subscription		£14.39	£60,642.52
31.01.21	HMRC - Clerk's January tax		£34.00	£60,608.52
31.01.21	CGM - grass cutting 235651		£97.36	£60,511.16
31.01.21	Indigo Waste - glass recycling		£30.60	£60,480.56
22.02.21	E.on direct debit		£59.41	£60,421.15
28.02.21	HMRC - Clerk's February tax		£34.00	£60,387.15
28.02.21	K Cotgrove - February salary		£282.16	£60,104.99
28.02.21	K Cotgrove - February expenses		£12.00	£60,092.99
28.02.21	K Cotgrove - Zoom monthly subscription		£14.39	£60,078.60
28.02.21	CGM - grass cutting 236239		£97.36	£59,981.24
28.02.21	Allotment fee - wykes	£20.00		£60,001.24
28.02.21	Ivan Fisher - burial fee	£318.00		£60,319.24
17.03.21	K Cotgrove - litter pickers		£318.72	£60,000.52
18.03.21	A Southgate - Fuel donation (bottlebank)		£381.15	£59,619.37
23.03.21	E.on direct debit		£53.66	£59,565.71
31.03.21	K Cotgrove - March salary		£282.16	£59,283.55
31.03.21	K Cotgrove - March expenses		£12.00	£59,271.55
31.03.21	K Cotgrove - Zoom monthly subscription		£14.39	£59,257.16
31.03.21	HMRC - Clerk's March tax		£34.00	£59,223.16
31.03.21	Cozens - quarterly lighting maintenance		£216.00	£59,007.16

31.03.21	CGM - grass cutting	£97.36	£58,909.80
31.03.21	NALC - annual subscription	£164.54	£58,745.26
TOTAL		£20,413.35	£11,096.34
			£58,745.26
			£1,558.22

BANK RECONCILIATION 01.04.21

Current account	£58,745.26	Items in red not yet cleared
Savings account	£1,558.22	£62,876.06

Smaller authority name: CORPUSTY & SAXTHORPE PARISH COUNCIL

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF ANNUAL GOVERNANCE & ACCOUNTABILITY
RETURN (EXEMPT AUTHORITY)**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement <u> 6TH MAY 2021 </u> (a)</p> <p>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it 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 2021, these documents will be available on reasonable notice by application to:</p> <p>(b) Kirsty Cotgrove, RFO. 01263 587755_ Bodgers Field, Norwich Road, Briston, Norfolk, NR24 2BB <u> c.sparishclerk@gmail.com </u></p> <p>commencing on (c) <u> Monday 14 June 2021 </u></p> <p>and ending on (d) <u> Friday 23 July 2021 </u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• 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. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com)</p> <p>5. This announcement is made by (e) <u> Kirsty Cotgrove, RFO </u></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(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</p> <p>(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</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

The Annual Governance & Accountability review and all other documents can be found on our website: www.corpustyandsaxthorpeparishcouncil.wordpress.com