

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.

clifford 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: £5,529

Total annual gross expenditure for the authority 2020/21: £5,991

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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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

30/06/2021

I confirm that this Certificate of Exemption was approved by this authority on this date:

30/06/2021

Signed by Chairman

Date

30/06/2021

as recorded in minute reference:

5.

Generic email address of Authority

clerk@cliffordparishcouncil.co.uk

Telephone number

07965706182

*Published web address

www.cliffordparishcouncil.co.uk

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 Governance and Accountability Return 2020/21 Part 2
Local Councils, Internal Drainage Boards and other Smaller Authorities

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Annual Internal Audit Report 2020/21

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 ¹
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 containing 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.	Yes	No	Not applicable

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

Date(s) internal audit undertaken

22/06/2021

Name of person who carried out the internal audit

HGATHER WOLTH

Signature of person who carried out the internal audit



Date 22/06/2021

¹If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

²Note: 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 2020/21

We acknowledge as the members of

clifford 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

	C.A.M.S.		Yes/No/Not Applicable
	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 the 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. (if or local councils only) Trust funds including charitable, in our capacity as the sole managing trustee we discharge our accountability responsibilities for the fund(s)/assets, including financial reporting and if required independent examination of audit.	Yes	Yes	NA
			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

30/06/2021

and recorded as minute reference:

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

Chairman

Clerk

Other information required by the Transparency Code (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
✓	

www.cliffordparishcouncil.co.uk

Section 2 – Accounting Statements 2020/21 for

clifford parish council

30/6/2021

	Year Ending		Notes and Explanations				
	31 March 2021	31 March 2020					
1. Balances brought forward	16,857	18,127	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	5,500	5,500	Total amount of precept or for rates and levies received or receivable in the year. Exclude any grants received				
3. (+) Total other receipts	5,553	29	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	3,299	3,034	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employer's 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	6,484	2,956	Total expenditure or payments as recorded in the cash book less staff costs (line 4) and loan interest/capital repayments (line 5)				
7. (=) Balances carried forward	18,127	17,664	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	18,127	17,664	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	11	11	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 PWT II)				
11. (if Local Councils Only) Disclosure note re Trust funds (including charitable)	<table><tr><td>Yes</td><td>No</td></tr><tr><td></td><td>✓</td></tr></table>		Yes	No		✓	The Council as a body corporate acts as sole trustee for and is responsible for managing trust funds or assets NB: The figures in the accounting statements above do not include any trust transactions
Yes	No						
	✓						

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

Date

30/06/2021

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

30/06/2021

as recorded in minute reference.

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

Clifford Parish Council

Cashbook spreadsheet 2020/21

Expenditure

Date	Account	Amount	Bank	Card	Admin	Insurance	Members	Local	Training	Electricity	Safety	Welfare	Temporary	Other	VAT
28/04/2020	Bank	1,553	540.75												
28/04/2020	Bank	2,554	40.24												
28/04/2020	Bank	3,555	252.85												
28/04/2020	Bank	4,556	252.85												
28/04/2020	Bank	5,557	440.59												
28/04/2020	Bank	6,558	104.97												
28/04/2020	Bank	7,559	252.85												
28/04/2020	Bank	8,560	252.85												
28/04/2020	Bank	9,561	252.85												
28/04/2020	Bank	10,562	64.01												
28/04/2020	Bank	11,563	240.00												
28/04/2020	Bank	12,564	48.00												
28/04/2020	Bank	13,565	1.16												
28/04/2020	Bank	14,566	252.85												
28/04/2020	Bank	15,567	57.25												
28/04/2020	Bank	16,568	350.00												
28/04/2020	Bank	17,569	252.85												
28/04/2020	Bank	18,570	84.09												
28/04/2020	Bank	19,571	252.85												
28/04/2020	Bank	20,572	100.00												
28/04/2020	Bank	21,573	252.85												
28/04/2020	Bank	22,574	57.25												
28/04/2020	Bank	23,575	57.25												
28/04/2020	Bank	24,576	252.85												
28/04/2020	Bank	25,577	48.00												
28/04/2020	Bank	26,578	63.00												
28/04/2020	Bank	27,579	210.00												
28/04/2020	Bank	28,580	252.85												
28/04/2020	Bank	29,581	477.01												
28/04/2020	Bank	30,582	252.85												
TOTAL		5,991.49	1,014.20	84.06	551.91	440.59	512.01	0.00	550.00	104.97	0.00	150.00	543.75	0.00	0.00

Bank reconciliation

31/03/2021

Bank statement 31/03/2021

Bank statement 31/03/2021

Income 2020/21

Amount

Paid

Wayleave NDP

Grant

Other

Current

9159.26

8866.13

18235.39

570

581

Total income:

5,528.58

5,500.00

24.95

0.00

3.63

17664.32

17664.32

17664.32

17664.32

17664.32

17664.32

17664.32

Clifford Parish Council
Bank Reconciliation as at 31/03/2021

Current Account

Balance 01/04/2021	£18,127
Income 20/21	£5,529
expenditure	£5,991.49

C

current accountBalance	
as at 31.03.21 both	9359.29
less chqs 570	£84.06
581	£477.01
	£561.07
	£8,798.22

D

current account	£8,866.13
Reserve Account	

Summary	
Current Account	8798.22
Reserve Account	8866.13
Total	1,766,435

Box 8