Aust Parish Council

Annual Accounting and Governance Report 2020-21

The following information is provided to meet the requirements of the Transparency Regulations for Smaller Authorities (2014) and the Accounts and Audit Regulations (2015).

Any resident who wishes to view more detailed information is invited to contact the Parish Clerk to arrange to do so.

Contents

Year end financial position statement (at 31st March 2021)

End of year bank reconciliation

List of payments over £100

Details of reserves held at year end

Internal Audit certificate 2020-21

Internal Audit report

Annual Governance Statement 2020-21

Accounting Statement 2020-21

Explanation of significant variances between 2020-21 and 2019-20 accounts

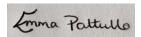
Exemption Certificate

Statement of Accounts for the Financial Year 1st April 2020 - 31st March 2021

Prepared on a gross receipts and payments basis by Emma Pattullo, Clerk/RFO

OPENING BALANCE		£	9,771.29		
RECEIPTS of which:		£	5,430.11		
or willon.	Precept			£	5,342.00
	Bank interest			£	2.59
	VAT refund			£	85.46
PAYMENTS of which:		£	3,704.33		
	Insurance			£	247.62
Grants (see below for	details of s137 spend)			£	1,456.00
,	Subscriptions			£	207.25
	, ICO			£	35.00
	Sundries			£	11.50
	Clerk's salary			£	1,576.96
	Clerk's expenses			£	56.00
	Training			£	114.00
CLOSING BALANCE		£	11,497.07		
BANK BALANCES @ 31st Marc	ch 2021				
Current account		£	5,027.20		
Reserve account		£	6,469.87		
Total balance:		£	11,497.07	:	
of which: EARMARKED RESERVES					
	CIL monies held over			£	226.21
	Election contingency			£	1,000.00
	Asset replacement			£	500.00
	Professional services			£	4,500.00
GENERAL RESERVES				£	5,270.86

The above statement fairly represents the financial position of the council as at 31st March 2021



Emma Pattullo, Clerk/RFO

Presented to council 4th May 2021 Minute ref:

Spend under section 137 of the Local Government Act 1972 during the year

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Grant to Great Western Air Ambulance	£	50.00
Grant to Severn Area Rescue Association	£	50.00
Membership subscription to CPRE - The Countryside		
Charity	£	36.00
TOTAL S137 SPEND DURING 2020/21	£	136.00

Aust Parish Council Financial Year 2020-21

Bank reconciliation statement to end of: Quarter 4 (Mar 2021)

Opening balances @ 01/04/2020	Current account	£ 3,304.07
	Reserve account	£ 6,467.22
	Total opening balances	£ 9,771.29

Cash book balance Less total net payments £ 3,689.96

Less total VAT paid out £ 14.37

Plus total net receipts £ 5,430.11

Plus VAT refunded £
Cash book balance £ 11,497.07

Bank balance @ last statement dated: Statement no.:

30/03/2021 Current account £ 5,027.20 216 31/03/2021 Reserve account £ 6,469.87 Bank print out

Less uncleared payments (*listed below) \pounds - Plus uncleared receipts (*listed below) \pounds - Adjusted total bank balance \pounds 11,497.07

Reconciled?	Yes
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^{*} No uncleared payments or receipts

This reconciliation and the accompanying statements to be signed by two councillors:

List of payments over £100 made during the 2020-21 financial year

Date	Payee	Item details	Gross	amount
13/05/2020	Zurich Municipal	Insurance premium	£	247.62
16/09/2020	Clerk	Salary	£	225.28
16/10/2020	Clerk	Salary	£	225.28
16/11/2020	Clerk	Salary	£	225.28
16/12/2020	Clerk	Salary	£	225.28
16/01/2021	Clerk	Salary	£	225.28
18/01/2021	St John's Church Aust DCC	Grant towards churchyard maintenance	£	440.00
18/01/2021	Littleton upon Severn Church	Grant towards churchyard maintenance	£	440.00
	Council	•		
18/01/2021	St John's Elberton	Grant towards churchyard maintenance	£	440.00
16/02/2021	Clerk	Salary	£	225.28
	Avon Local Councils			
10/03/2021	Association	Membership subscription	£	127.25
16/03/2021	Clerk	Salary	£	225.28

None of the above payments included a VAT element

Payments over £100 4

Reserves held at year end 2020/21

2019-20 year end In-year spend

2020-21 year Notes

end*

Total at bank:

£9,771.29

£ 11,497.07

0.99

Of which earmarked:

CIL monies held over	£ 226.21	£ -	226.21	Received 30/4/2018
Election contingency	none	n/a	£ 1,000.00	
Asset replacement	none	n/a	£ 500.00	
Professional services	none	n/a	£ 4,500.00	

Total earmarked reserves: £ 226.21 General reserves:

6,226.21 £ 9,545.08 £ 5,270.86

Precept

Gen Res:Precept ratio

£ 4,856.00 £ 5,342.00

1.97

^{*} Earmarked reserves set at council meeting of January 2021 Minute ref: APC 2021-01-8.5

Annual Internal Audit Report 2020/21

AUST PARISH COUNCIL

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.	1		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	1		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		e principale de la companya de la co
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	1	The second secon	
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	1		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.		The second secon	V
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.	1		
Periodic bank account reconciliations were properly carried out during the year.	1		
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.		destruction of the contract of	
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")	1	Colifornia no communicación de la color	
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.	1		
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).		With any and Constitution of the Constitution	
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

Name of person who carried out the internal audit

17/04/2021

19/04/2021

Daphne Dunning

Date

Signature of person who carried out the internal audit

shore

19/04/2021

*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).

INTERNAL AUDIT ON AUST PARISH COUNCIL FOR THE YEAR ENDING 31st MARCH 2021 WHERE ITS INCOME AND/OR EXPENDITURE DID NOT EXCEED £25,000.

Undertaken by Daphne Dunning Clerk to Cromhall and Pucklechurch parish councils

FINANCE		Comments
Confirm that the Parish Council has adopted and recently reviewed Financial Regulations	Check that there are a set of Financial Regulations (in addition to those in the Standing Orders). Check the date of their adoption and that there was a record made in the minutes. Check that the most recent review date was within the current financial year	9/3/21 item 8.2 reviewed and adopted Financial Regulations in accordance with Practitioner Guide 2020 1.14. Published Financial Regulations note review.
Check that the council's Financial Regulations are being routinely followed by tracking some sample payments. You will be provided with all invoices, receipts, bank statements, cheque stubs, receipt books and petty cash (vouchers and reconciliation) in order to do this.	Chose an appropriate number of sample payments made at different times throughout the financial year and track them from resolution in the minutes through to the payments being made	12/1/21 item 7.1 adopted scheme of delegation, 8.4 reserves policy adopted & 8.5 designated earmark reserves. VAT and S137 are properly accounted for in the cash book. Full council approved budget 10/11/20 7.3 - draft budget for the 2021/22 considered. 12/1/21 8.6 - budget approved, 8.7 precept £5,369 set. Band D shown as £23.55. Sample payments: ALCA £30 chq: 493 15/3/21 (minutes incorrected state £30 plus vat) cleared 24/3/21. Zurich £247.62 chq: 481 13/5/20 cleared 22/5/20.

SLCC invoice 132813 £30 chq:483 16/9/20 cleared 16/10/20.

Payslip seen £225.28, Paid by standing order 16/10/20 plus £8 home working allowance, hence payment of £233.28.

It was noted the parish council funds churchyard maintenance in three open churchyards with approval for three grants of £430 each made on 14/1/20 item 10 Whilst there is currently no case law, Aust parish council should be aware of the following legal advice:

- 1, NALC in LO1-18 note that although the Local Government Act 1972 s 214(6) states that a parish council may lawfully contribute to the upkeep of a burial ground maintained by another person, it is their view that this does not override specific prohibitions in the 1894 Act S8 which prevents a council from contributing to the affairs of the church.
- 2. SLCC in AD 68 suggest open Church of England churchyards must be maintained by the Church in

			Canon Law and it may be legally unreasonable for parish councils to spend public funds on that maintenance when the PCC of the Established Church has a clear legal duty to maintain a churchyard.
			No reference was found in the minutes that the council had considered the legal advice before agreeing to support the maintenance for the agreed and recorded reasons. It is recommended that the council consider the legal advice in future.
All payments are recorded in the (bi)monthly financial statement, reported by the RFO & minuted.	Check the minutes. Compare the bank statement against (bi)monthly financial statement to council		Payments are reported each month and recorded in minutes. Quarterly report Q3 reported to council on 12/1/21. It is good practice to note cheques numbers or payment methods in the minutes for transparency.
All items of expenditure over £100 are listed on the council's website	a. date the expenditure was incurred, b. summary of the purpose of the expenditure c. amount d. Value Added Tax that cannot be recovered.	Website Transp. Code	Sample checks recorded in minutes: 8/9/20 £225.28 Clerk's salary 12/1/21 8.3 £440 St John's 9/3/21 9.2 ALCA £127.25

Confirm that each payment has been signed by two councillors, who also initialled the cheque stub & that the cheque signing councillors also initial the invoice.	Adapt to the Local Councils own practices as detailed in their Financial Regulations e.g., electronic banking must have adequate controls comparable to the two-signature rule	ALCA £30 chq: 493 15/3/21 and invoice signed Cllrs Collinson and Hawkins/ Zurich £247.62 chq: 481 13/5/20 an invoice signed Cllrs Collinson and Hawkins. SLCC 132813 £30 chq:483 16/9/20 and invoice signed Cllrs Collinson and Learmonth. All cheque stubs initialled.
Confirm all section 137 expenditure meets the guidelines & does not exceed the annual per elector limit	You will need to check the number of the electors in the parish and times this figure by the annual financial limit - 2020-21 is £8.32 per elector	Electoral role 437 (437x£8.32=£3635.84) 8/9/20 item 8.2 recorded £50 grant approved to Severn Area Rescue Association under s137 S137 payments identified in accounts. It is good practice when paying grants under s137 to record the resolution to pay given monies noting these will benefit the community in a manner commensurate with the expenditure detailed.

Confirm that quarterly checks of the accounts are made by a councillor not on the finance committee / group.	Check the minutes to ensure this was recorded and reported / minuted at a council meeting		13/10/20 7.1 - budget statement and bank reconciliation were noted. 12/1/21 8.1 - quarterly finance report to end of December 2020 considered. Report includes transactions, reconciliation and bank statements. Normal practice is to get the report signed the meeting - disrupted by Covid restrictions.
Check the statement of accounts according to the format included in the Annual Return form. Check that the statement of accounts was approved and signed by the Responsible Financial Officer and the Chairman of the meeting approving the statement of accounts.	The statement of accounts should be accompanied by: a) a copy of the bank reconciliation for the relevant financial year, b) an explanation of any significant variances (e.g., more than 10-15 percent, in line with proper practices) in the statement of accounts for the relevant year and previous year c) an explanation of any differences between 'balances carried forward' and 'total cash and short-term investments', if applicable.	Website Transp. Code	Annual Governance Statement followed by Accounting Statements 2019/20 and certificate of exemption approved by council 9th June 2020 all signed in accordance with Proper Practice. Notice of Public Rights appears published in accordance with guidelines. In the absence of a clerk, it appears the end of year bank reconciliation was not produced in accordance with the recommended layout in Practitioners Guide 2020 (page 71) and no explanation of variances was produced.
Check the Annual Governance Statement	According to the format included in the Annual Return.	Website Transp. Code	Annual Governance Statement approved by council 9 th June 2020. Published on website https://olvestonandaust.com/images/files/Aust PC Agar Part 2 2019-2020.pdf

Review the Assets Register and insurance policies, confirm renewal has taken place (i.e. paid) & make a note of each coverage limit	 Public liability Employers' liability Council assets Fidelity Guarantee Insurance (To cover employee dishonesty) 		Insurance checked and renewed with Zurich item 9 12 May 2020 valid until 31/05/21. Public liability £12M Employers £10M Fidelity £250K Phone box and defibrillator assets covered. No note the noticeboards are included, the council may accept to cover any costs from this risk and it is good practice to record any such resolution.
Check the details of public land and building assets	a) description (what it is, including size/acreage), b) location (address or description of location), c) owner/custodian, e.g., the authority or board manages the land or asset on behalf of a local charity, d) date of acquisition (if known), e) cost of acquisition (or proxy value), and f) present use.	Website Transp. Code	Asset register seen total value £2567. Website states "The only land or buildings owned by Aust Parish Council is the Woodwell nature reserve at Littleton-upon-Severn. It is managed by South Gloucestershire Council". The parish council do not own the two pieces of common land; neither has a registered owner, hence the PC take responsibility for maintaining them under Commons Act 2006 s45. It is good practice to publish the asset register.
PROCESSES	, , , , , , , , , , , , , , , , , , , ,		
Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months.	Check the date of adoption. Also, that the last review date is within the past year and recorded in the minutes		9/3/21 item 8.1 reviewed and re-adopted Standing Orders in accordance with Practitioner Guide 2020 1.14. Published Standing Orders note review
Check the draft minutes of the last meeting(s) are on the council's website. Check that the minutes of previous meetings are the approved version and that the draft copies have been removed.		Website Transp. Code	Check on 8/4/21 shows 9/3/21 minutes marked as draft and will be approved on 13/4/21. All other minutes are not marked draft. You may wish to consider water marking copies of approved minutes on the website as 'Approved minutes signed version held by clerk'.

			Sample check of minutes: 14/7/20 and 9/2/21 minutes have been signed by chairman.
Check that agendas for meetings are published (bi)monthly and giving 3 clear days' notice	The agenda currently on the website may be for a past date - as long as it is not more than a week older than when the last meeting took place, it still demonstrates routine posting	Website Transp. Code	Check on 8/4/21 show agenda published correctly giving over the requisite three clear-days' notice.
Confirm that the Parish Council is compliant with the Data Protection Act 1998 and that plans are being put in place to comply with GDPR 2018.	Check that there is a policy document and resolution to comply recorded in minutes		 9/2/21 item 7.2 Privacy Notices reviewed and readopted with no amendments. No separate date protection policy. No trace of general review in minutes. It is good practice to review GDPR compliance and confirm if any breaches during the year in question.
Confirm that the Parish Council is compliant with the Freedom of Information Act 2000	Check resolution to comply recorded in minutes. Check the log of FOIs received and date responded to within the deadline		No trace of general review in minutes. It is good practice to review Freedom of Information requirements and note if any FOI requests received during the year
Review the Risk Assessment and Management Scheme	Check the last review date is within the past year and recorded in the minutes		9/2/21 item 7.1 Risk Register reviewed.
Confirm that regular backups of electronic records are made monthly and an archive copy kept in a second remote location i.e. Cloud, external hard drive and /or that duplicate hard copies of records are kept at an additional remote location.	Website and email passwords in a sealed envelope and retained by the Chairman is recommended and or "The Chairman's Box" containing duplicate copies of the council's key documents and deeds.		Laptop is backed up every three hours (when in use) to an external hard drive. Occasional full back up to a USB stick which is then held by the Chairman. Exchange of sticks at physical meetings has been disrupted by Covid restrictions.

Confirm the publication scheme.		Website	12/1/21 publication scheme reviewed & re-adopted. Published https://olvestonandaust.com/images/files/Aust_PC_Publication_Scheme_Jan_2021.pdf
COUNCILLORS			
Check the publication of councillor's contact details	Full home addresses are not compulsory, but councillors must be available to be contacted directly by the public by email and/or phone. Separate council email addresses are preferable to personal email addresses	Website Transp. Code	Names and telephone contact details on website https://olvestonandaust.com/index.php/councils/320 -aust-parish-council Jeremy Warren has no contact details
Check that positions that councillors hold on the council are published	i.e. Chairman, Vice Chairman etc.,	Website Transp. Code	Chair and deputy recorded. Chair - Catherine Collinson Deputy Chair - Steve Meredith
Check the register of member's interests / Declaration of Interest forms	Confirm that the register of member's interests has been reviewed within the last 12 months and the Principal Authority informed of any amendments	Website & UA website Transp.Code	Registers of interest are posted on the South Gloucestershire Council website https://council.southglos.gov.uk/ecCatDisplay.aspx ?sch=doc&cat=14968 but no link was found on the parish council website.
Check that representation on external local public bodies (if nominated to represent the council) of each councillor is published.		Website Transp. Code	There are no appointments to outside bodies.
EMPLOYEES			
Check that the Clerk and Responsible Financial Officer have signed contracts of employment	The RFO may also be the Clerk. The Clerk must be on PAYE and cannot be self-		Signed contract seen.

Check that all employees have contracts of employment.	employed i.e. invoicing the council for service provided.		No other employees
Check the contracts of employment and PAYE records	Confirm that all employees are being paid at correct rate (in accordance with contracts/national living wage/timesheets), with all tax and NI compliance.		Check £10.24 x 22 = £225.28 HMRC Basic Tools
Check that the council has a pension provider. Check whether employees are eligible or entitled to join the pension scheme or whether they have opted out of the scheme	Check the council's pension arrangements and that contributions are made in accordance with auto enrolment or contractual obligations		N/A
Ensure that pay rises (if any) are agreed and minuted at the relevant meeting	Check the contracts of employment to ascertain whether JNC recommended pay rises are offered. Even if they are, as pay rises are an additional disbursement from public funds, they should be agreed at a council meeting and minuted.	Check the minutes	8/9/20 item 5.1

Conclusion of Internal Audit on Aust Parish Council.

Dabre Dune

This internal audit report is AN ABRIDGED AUDIT conducted under the Government restrictions in place during the time the audit was undertaken in relation to the Coronavirus (COVID-19) pandemic.

Acting Independently. I have carried out an Internal Audit of the policies and practices of **Aust Parish Council**. In order to enable positive response by the relevant assertion in Section 2 of the Annual Return for the year ending 31st March 2020.

I have carried out the checks detailed in this report, in order to provide assurance that the Parish Council's systems of internal control, assessment of risk and financial management and accounting are in place and that they are adequate in protecting the use of public money.

Name: Daphne Dunning (Clerk & RFO for Cromhall and Pucklechurch Parish Councils)

Signed:

Date: 19/04/21

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

AUST 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:

	Yes	No	'Yes' me	ans that this authority:	
We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared with the	d its accounting statements in accordance Accounts and Audit Regulations.	
We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made pr for safeg its charg	oper arrangements and accepted responsibility guarding the public money and resources in se.	
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.		
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.	1		considered and documented the financial and other risks it faces and dealt with them properly.		
We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	1		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.		
We took appropriate action on all matters raised in reports from internal and external audit.	1		responded to matters brought to its attention by internal and external audit.		
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.	1		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 s
meeting of the authority on:	-pp.otou	ul c

04/05/2021

and recorded as minute reference:

APC2021-05-7.3

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

Chairman

Clerk

Signatures redacted Signed copy held by Clork

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

https://olvestonandaust.com/index.php/2-uncategorised/321-aust-parish-council-documents

Section 2 – Accounting Statements 2020/21 for

AUST PARISH COUNCIL

AND THE RESERVE OF THE PERSON	Year e	nding		Notes and guidance		
	31 March 2020 £	31 M 20 £		Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.		
Balances brought forward	10,290		9,771	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	4,865		5,342	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.		
3. (+) Total other receipts	13		88	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	2,564		1,577	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	2,833		2,127	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	9,771		11,497	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).		
Total value of cash and short term investments	9,771		11,497	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.		
Total fixed assets plus long term investments and assets	2,567		2,567	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).		
(For Local Councils Only) Disclosure note re Trust funds (including charitable)		Yes	No	The Council as a body corporate acts as sole trustee for and is responsible for managing Trust funds or assets.		
			✓	N.B. The figures in the accounting statements above do not include any Trust transactions.		

I certify that for the year ended 31 March 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

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

04/05/2021

as recorded in minute reference:

APC2021-05-7.4

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

Signatures redacted. Signed copy held by Clark

Date

27/04/2021

Aust Parish Council

Explanation of variances between the 2019/20 and 2020/21 annual accounts

	2019/20	2020/21	Variance		Explanation Required? (>15%)	Explanation of variance
	£	£	£	%		
1 Balances Brought Forward	10,290	9,771				
2 Precept or Rates and Levies	4,865	5,342	477	9.8%	NO	
3 Total Other Receipts	13	88	75	576.9%	YES	VAT reclaim £85 in 2020/21 - following purchase of laptop. No VAT reclaim submitted in previous year.
4 Staff Costs	2,564	1,577	-987	38.5%	YES	No employee in post from April to mid August 2020 (£1125 underspend)
5 Loan Interest/Capital Repayment	0	0	0	0.0%	NO	
6 All Other Payments	2,833	2,127	-706	24.9%	YES	Purchase of laptop during 2019/20 (£453), no significant asset purchases in 2020/21. Hall hire £100 in 2019/20; no hall hire in 2020/21 as all meetings held online.
7 Balances Carried Forward	9,771	11,497				
8 Total Cash and Short Term Investments	9,771	11,497				
9 Total Fixed Assets plus Other Long Term Investments and Assets	2,567	2,567	0	0.0%	NO	
10 Total Borrowings	0	0	0	0.0%	NO	

Explanation of variances 20

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.

AUST 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

£5,430 Total annual gross income for the authority 2020/21:

Total annual gross expenditure for the authority 2020/21: £3,704

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:

04/05/2021

Signatures redacted. Signed copy held by Clark

as recorded in minute reference:

14/05/2021

14/05/2021

APC2021-05-7.6

Generic email address of Authority

Telephone number

austparishcouncil@gmail.com

01454 837271

*Published web address

https://olvestonandaust.com/index.php/2-uncategorised/321-aust-parish-council-documents

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