

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.

COLKIRK 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: **10,860**

Total annual gross expenditure for the authority 2020/21: **11,107**

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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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

GLB-dly

25/05/2021

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

25/05/2021

Signed by Chairman

Date

Ch. Laforce

25/05/2021

as recorded in minute reference:

21/028

Generic email address of Authority

Telephone number

colkirkpc@btinternet.com

01328 701425

*Published web address

www.colkirk-norfolk.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 Internal Audit Report 2020/21

COLKIRK PARISH COUNCIL

WWW.COLKIRK-NORFOLK.CO.UK

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.			N/A No Petty Cash
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.	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

27/04/2021

Name of person who carried out the internal audit

ANDREW STEWART

Signature of person who carried out the internal audit

Andrew Stewart

Date

27/04/2021

*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).

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

COLKIRK 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.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓

*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:

25/05/2021

and recorded as minute reference:

21/028

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

Chairman

Clerk

Chairman
CPB - dly

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
✓

www.colkirk-norfolk.co.uk

Section 2 – Accounting Statements 2020/21 for

COLKIRK PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	9324	8472	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	8480	9931	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2442	1829	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	2577	2648	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	543	543	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	8654	7916	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	8472	8225	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	8472	8225	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	433,834	433,834	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	3823	3,339	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.
		✓	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

GPB-dly

Date

25/05/2021

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

25/05/2021

as recorded in minute reference:

21/028

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

Chloria

Explanation of variances – pro forma

Name of member authority: [REDACTED]
 County and local council and district names: [REDACTED]
 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 10% 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).

	100 19/20 £	96 4/21 £	Variance £	Variance %					Explanation Required?	Automatic responses trigger alerts based on figures input. (DO NOT OVERLOOK THESE GREEN BOXES)	Explanation from member authority (must include narrative and supporting figures)
1 Balances Brought Forward	9,394	9,472								Explanation of % variance from PY opening balance not required - Balances brought forward agreed	
2 Precept or Rates and Levies	9,489	9,591	101	1.05%	0	1	0	NO			
3 Total Other Receipts	2,443	1,938	-505	-20.70%	1	0	1	YES		Reduced VAT Recovery (100%) reduced total other receipts	
4 Staff Costs	2,577	2,549	-28	-1.09%	0	0	0	NO			
5 Loan Interest/Capital Repayment	543	543	0	0.00%	0	0	0	NO			
6 All Other Payments	9,865	7,219	-2,646	-26.83%	1	0	0	NO			
7 Balances Carried Forward	9,472	9,394						NO			
8 Total Cash and Short Term Investments	9,472	9,394									
9 Total Fixed Assets plus Other Long Term Investments and Assets	439,934	439,934	0	0.00%	0	0	0	NO			
10 Total Borrowings	3,223	3,239	16	0.50%	1	0	0	NO			

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 6 (CAPITAL PLUS INTEREST PAYMENT)

Colkirk Parish Council		
Receipts and Payments Summary		
	Year ended	Year ended
	31st March 2021	31st March 2020
	£	£
Balance brought forward at 1st April	8472.71	9324.80
Add total receipts	10859.80	10922.30
Subtotal	19332.51	20247.10
Less total payments	11107.38	11774.39
	8225.13	8472.71
These cumulative funds are represented by:		
Current account No: 40273015 at Barclays Bank, Fakenham	3817.67	
Business Premium Account No: 13151727 at Barclays Bank, Fakenham	4447.46	
Less outstanding Payments	40.00	
Plus outstanding Receipts	0.00	
Total	8225.13	
The above statement represents fairly the financial position of the authority as at 31st March 2021 and reflects its receipts and payments during the year.		
Signed:		
Chairman		
Signed:		
Responsible Financial Officer / Clerk		

Colkirk Parish Council		
Summary Receipts and Payments for year ending 31st March 2021		
Receipts	Year ended 31st March 2021 £	Year ended 31st March 2020 £
Precept	9031.00	8480.00
Allotments	240.00	200.00
Allotment deposits	15.00	15.00
Playing Field	50.00	150.00
Other Receipts	60.00	0.00
Interest	2.03	8.19
Bottle Bank Revenue	409.44	524.45
VAT	785.98	971.85
VAT claimed on behalf of Village Hall	266.35	572.81
Total Receipts	10859.80	10922.30
Payments	Year ended 31st March 2021 £	Year ended 31st March 2020 £
General Administration	7333.82	8885.56
Allotments	971.37	35.00
Campyng Land	1087.05	1087.05
Playing Field	1131.65	1123.97
s137 Contributions	317.14	70.00
VAT repaid to Village Hall	266.35	572.81
Total Payments	11107.38	11774.39
"I certify that the accounts were formally approved at the council meeting of 11th May 2021"		
<i>25th</i>		
Signed: <i>Charles Foris</i>		
Chairman		
Signed: <i>6pb-dly</i>		
Responsible Financial Officer / Clerk		

Colkirk Parish Council		
Detail of Payments Made:		
<u>General Administration</u>	Year ended	Year ended
	31st March 2021	31st March 2020
	£	£
Electricity - street lighting and maintenance	677.29	670.24
Insurance	705.43	1054.00
Subscriptions	189.06	209.57
Churchyard Grounds Maintenance	1070.04	1070.04
Audit Fees	14.59	14.59
Clerks Salary and Expenses	2815.62	2859.10
Hall Hire	0.00	60.00
Grounds Maintenance etc - War Memorial	247.00	277.00
Play Safety Inspection	147.50	147.50
Web space and domain name	60.00	60.00
Defibrillator Spares	38.00	38.00
Elections	0.00	1048.76
Training	0.00	48.00
PWLB Loan repayment	542.78	542.78
VAT	826.51	785.98
Total	7333.82	8885.56
<u>Allotments</u>		
Allotment Key Refunds	0.00	10.00
Additional Keys	8.75	0.00
Boundary Hedge Maintenance	0.00	25.00
Tree Maintenance	890.00	0.00
Administration	72.62	0.00
<u>Playing Field</u>		
Anglian Water Supply	85.13	125.45
Grounds Maintenance	998.52	998.52
Miscellaneous Repairs	48.00	0.00
<u>Campyng Land</u>		
Grounds Maintenance	1087.05	1087.05
<u>s137 Contributions</u>		
Shaun Dade Memorial	247.14	0.00
British Legion Donation	70.00	70.00
VAT repaid to Village Hall	266.35	572.81
TOTAL EXPENDITURE	11107.38	11774.39

Colkirk Parish Council		
Supporting Statement for the year ending 31st March 2021		
<u>Assets</u>	Year ended	Year ended
	31st March 2021	31st March 2020
	£	£
a) Movements in the year: during the year the following assets were purchases	Nil	Nil
b) The following assets were disposed of:	Nil	Nil
c) At 31st March, the following assets were held:		
Village Hall, valued at	385000.00	385000.00
Campyng Land	1000.00	1000.00
Playing Field	1000.00	1000.00
War Memorial	1000.00	1000.00
Allotments (Community Asset nominal value)	1000.00	1000.00
Play Equipment - Campyng Land	29218.00	29218.00
Staging	5136.50	5136.50
Seat - Playing Field	783.81	783.81
Litter Bin - Playing Field	235.95	235.95
Outdoor Gym Equipment - Campyng Land	9460.00	9460.00
Total	433834.26	433834.26
	Year ended	Year ended
	31st March 2021	31st March 2020
	£	£
<u>Borrowings</u>		
At the close of business on 31st March, the following loans to the Council were outstanding	3339.33	3823.24
<u>Leases</u>		
At the close of business on 31st March, the following leases were in operation:	Nil	Nil
<u>Debts outstanding</u>		
At 31st March, the following debts due to the Council were outstanding	Nil	Nil
<u>Tenancies</u>		
During the year there were no Agricultural Tenancies held.	Nil	Nil

Colkirk Parish Council		
Bank Reconciliation for the year ending 31st March 2021		
Prepared by Charles Brindley (Clerk)		
Balance per bank statements		
Current Account	3817.67	
Business Saver Account	4447.46	
Sub Total	8265.13	
Plus unpresented receipts	0.00	
Less unpresented cheques	40.00	
Net Balances as at 31.03.21	8225.13	
The net balances reconcile to the Cash Book for the year as follows:		
Cash Book		
Opening Balance at 01.04.20	8472.71	
Add Receipts in the Year	10859.80	
Less Payments in the Year	11107.38	
Closing balance per cash book at 31.03.21	8225.13	
Reserves Position for the year ending 31st March 2021		
General Fund	1550.59	
Earmarked Reserve Funds		
War Memorial	200.00	
Allotments	3354.06	
Playing Fields	2482.24	
Play Equipment	500.00	
Elections	76.24	
Defibrillator Spares	62.00	
Total Reserves	8225.13	