

SHIPLAKE PARISH COUNCIL

Clerk to the Council: R,V Hudson

Your Ref:

Our Ref:

Date: 22/06/2021

Clerk's Office:

66, Makins Road

Henley on Thames

Oxon

RG9 1PR

Tel. & Fax: 01491 577654

e-mail: Clerk@shiplakepc.com

Ms C Rossiter
Partner
MOORE
Rutland House
Minerva Business Park
Lynch Wood
Peterborough
PE2 6PZ

Dear Carolyn ,

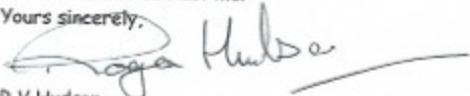
AGAR , Year ending 31 March, 2021

I have pleasure in enclosing:

1. The Annual Governance and Accountability Return for this Parish for the year ending 31st March, 2021 with accompanying papers.

I hope that I have provided all the information you require but, should you require anything else, please do not hesitate to contact me.

Yours sincerely,


R V Hudson,
Clerk to the Council.

Additional information to be submitted with Part 3 AGAR

Basic and Intermediate levels

Item required.	Included Y/N or response
1. State the basis of accounts – Income and Expenditure (I&E) or Receipts and Payments (R&P)	R&P
2. Bank reconciliation (N.B. a <u>pro-forma</u> document is available online).	✓
3. Explanations of significant variances: For boxes 2 – 10 in the Accounting Statements, where the 2020 figure is 15% greater than, or 15% less than, the 2019 figure unless the variance is less than £500	✓
4. A reconciliation between boxes 7 and 8 – this must be quantified.	✓
5. An explanation of any 'No' answers in Section 1 (Annual Governance Statement)	✓
6. An explanation of any 'No' answers in the Annual Internal Audit Report.	✓
7. An explanation of the level of reserves held if more than twice the precept of the Authority.	✓
8. Whether you use the general power of competence.	NO
9. The dates for the period for the exercise of public rights (N.B. a <u>pro-forma</u> document is available online).	✓
10. This sheet, duly completed	✓

Annual Internal Audit Report 2020/21

SHIPLAKE PARISH COUNCIL

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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. If the authority has an annual turnover not exceeding £25,000, it 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)	Yes	No	Not applicable
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

07/04/2021 16/04/2021

Name of person who carried out the internal audit

JANE OLDS

Signature of person who carried out the internal audit

Jane Olds

Date

16/04/2021

*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).

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return (AGAR) 2020/21

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *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 and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2021.
- 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.
- Do not send the external auditor any information not specifically requested. However, **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.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (Section 2, page 5). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that 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 have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights, been provided for the external auditor?	✓	
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', has an explanation been published?	✓	
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?	✓	
	Has the bank reconciliation as at 31 March 2021 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	✓	

**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*

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

SHIPLAKE 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	No	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.

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

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

05/05/2021

and recorded as minute reference:

MINUTE REFERENCE
14.5

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

Chairman

Clerk

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Section 2 – Accounting Statements 2020/21 for

SHIPLAKE PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	77,267	101,126	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	28,616	29,045	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	49,969	16,977	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	8,335	8,045	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	46,391	34,274	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	101,126	104,829	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	101,126	104,829	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	94,408	96,001	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.
			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



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:

MINUTE REFERENCE 14.6

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



Section 3 – External Auditor's Report and Certificate 2020/21

In respect of

SHIPLAKE PARISH COUNCIL

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2020/21

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.
(*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2020/21

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

Explanation of variances 2020/21 – pro forma

Name of smaller authority:

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

Now, 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);
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2).

	2020 £	2021 £	Variance £	Variance %	Explanation Required?	DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED-GREEN	Explanation (must include narrative and supporting figures)
1 Balances Brought Forward	77,257	191,129				opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	28,616	28,648	429	1.50%	NO		
3 Total Other Receipts	49,968	18,977	-32,992	66.02%	YES		reduction in CIL payments
4 Staff Costs	9,335	9,645	290	3.48%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	48,295	24,274	-12,117	25.12%	YES		Highway safety project delayed due to issues with ground works
7 Balances Carried Forward	191,126	154,129	3,703	3.68%	NO		
8 Total Cash and Short Term Investments	155,126	154,129	3,703	3.68%	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	64,459	99,557	1,594	1.69%	NO		
10 Total Borrowings	9	9	0	0.00%	NO		

Excessive Reserves Ratio 3.63391 3.6091637

PLEASE PROVIDE AN EXPLANATION FOR THE LEVEL OF RESERVES ON THE FOLLOWING TAB

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:			
Reserve 1	50000		Playgrounds refurbishment
Reserve 2	5000		Neighbourhood Planning consultations and implementation
Reserve 3	15000		Plough Lane pathway additional section
Reserve 4	5000		Signage project Shiplake History
Reserve 5	10000		website rebuild
Reserve 6	5000	90000	consultancy planning advice

General reserve	14829	14829
Total reserves (must agree to Box 7)		<u>104829</u>

Box 7 per Annual Return	104,829
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Difference	0	PLEASE PROVIDE AN EXPLANATION FOR THIS DIFFERENCE
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14,829

**Statement of Accounts Shiplake Parish Council 2020-21
Reconciliation**

Statement of Accounts Shiplake Parish Council				
		Period Ending 2019/20	Period Ending 2020/21	Period Ending DIFF +/-
	item on AFR			
Balances brought forward	1	77266.79	101126.28	23859
Annual precept	2	28616.00	29045	429
Total other receipts	3	49969.29	16977.11	-32992
Staff costs	4	8334.80	8044.82	-290
Loan interest /capital repayment	5	0.00	0	0
Total other payments	6	46391.00	34,274.48	-12117
Balances carried forward	7	101126.28	104,829.05	3703
Total cash & investments	8	101126.28	104,829.05	3703
Total fixed assets	9	94407.83	96,001.33	1594
Total borrowings	10	0.00	0.00	0

Statement of Accounts Shiplake Parish Council 2020-21
Detailed explanation of differences

Item	Diff				
Item 1	23859				
Item 2	429				increased reserves due to CIL monies received
		2019/20	2020/21		
	Precept	28616	29045	429	
Item 3	-32982				
		2019/20	2020/21		
	Interest	348	431	83	
	VAT reclaim	2179	0	-2179	
	open spaces			0	
	grants	38442	12333	-26109	reduced I CIL grants payments received
	Misc	9000	0	-9000	no neighbourhood plan grant this year
		40969	12763	-37206	
Item 4	-290				
		2019/20	2020/21		
	Remuneration /Net Salary	5277	5629	352	increase due to reduced tax
	Remuneration /Tax	1758	1406	-352	increased tax code
	Clerk expenses/mileage	1299	1009	-290	
		8335	8045	-290	
Item 5	-12117				
	PAYMENTS				
		Actual	Actual		
		2019/20	2020/21		
	ADMINISTRATION				
	Telephone/broadband	404	438	34	
	Audit Fees	518	300	-218	
	Accountancy	263	268	5	
	Consultancy	0	1771	1771	
	Course Fees	211	0	-211	
	Stationery/Office Supplies	136	130	-6	
	Office Equipment	0	675	675	New computer
	Meetings	683	0	-683	On Line meetings
	Insurance	1261	1298	36	
	Advertisements	0	0	0	
	SODC Dog Bin Servicing	45	146	101	increased fees
	Misc Admin	136	231	231	
	SUB TOTAL	3679	5277	1598	
	COMMUNITY				
	Neighbourhood Plan	14762	3251	-11511	increased expenditure on NP in 2019/20 offset by grant see above
	Village Event	0	0	0	
	Newsletter	0	0	0	
	Web Site/social media	347	975	629	
	Noticeboards	0	403	403	
	Highway Safety	3585	12772	9187	Footpath works not covered by OCC due to reduced budgets
	Asset	580	0	-580	
	Contingency	0	0	0	
	Defile Maintenance	0	39	39	
	SUB TOTAL	19273	17440	-1832	
	GRANTS				

Statement of Accounts Shiplake Parish Council 2020-21
Detailed explanation of differences

		Sheplake Memorial Hall	0	0	0	
		Sheplake Primary School	0	0	0	
		Sheplake Nursery	6000	0	-6000	increased funding to nursery to support extra staff
		Sheplake Church	3000	3000	0	support for repairs and maintenance on perimeter wall to church
		Royal British Legion	350	700	350	
		Sheplake Football Club	0	0	0	
		Sheplake Scouts	125	0	-125	
		Sue Ryder Nettlebed	250	0	-250	site moved
		Citizens Advice Bureau	0	0	0	
		South & Vale Carers	0	0	0	
		The Rosemary Club	1000	0	-1000	
		Sheplake Community Event	0	0	0	
		Oxfordshire Carers	0	0	0	
		Oxfordshire Assoc for the blind	0	0	0	
		Chiltem Conservation Board	0	0	0	
		Sheplake, Harpsden, Dunsden & Peppard Sick	250	250	0	
		Poor Fund	0	0	0	
		Sheplake Community Club	0	0	0	
		Non Specific Grants	276	3450	3174	
		Sheplake Tennis Club	0	0	0	
		Sheplake Bowls Club	0	0	0	
		SUB TOTAL	11251	7400	-3851	
		PUBLIC/OPEN SPACES				
		Grasscutting	1310	338	-972	
		Playground Inspections	137	137	0	
		Playground Badgers Walk	912	0	-912	
		Playground Memorial Hall	3650	133	-3517	
		Repairs and Maintenance	1339	1313	-26	additional costs of maintenance at badgers walk
		Bus Shelters	0	0	0	
		SUB TOTAL	7348	1921	-5427	
		SUBSCRIPTIONS				
		OALC	262	304	22	
		SLCC	126	130	4	
		CPRE	36	24	-12	
		Chiltem Society	30	30	0	
		LCR	0	0	0	
		Parish on Line	30	30	0	
		Community First Oxfordshire	70	0	-70	
		OPFA	53	0	-53	
		Sustrans	0	0	0	
		SUB TOTAL	627	518	-109	
		NET TOTAL	42177	32556	-9621	
		V.A.T.	4214	1717	-2497	
		GROSS TOTAL	46391	34274	-12117.49	
Item 7	3700					
Item 8	3700					
Item 9	1594					new computer and defib unit

**SHIPLAKE PARISH COUNCIL
NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

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

NOTICE	NOTES
1. Date of announcement <u>Thursday 3rd June 2021</u> (a) 2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit 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: (b) Mr R V Hudson (Clerk to the Council) 66, Makins Road Henley On Thames Oxon RG9 1PR commencing on (c) <u>Friday 4th June 2021</u> and ending on (d) <u>Thursday 15th July 2021</u> [30 working days after (c) above] 3. Local government electors and their representatives also have: - 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. The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only. 4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:  MOORE Moore (Ref RD/hd) Rutland House, Minerva Business Park, Lynch Wood, Peterborough PE2 6PZ 5. This announcement is made by <u>R V Hudson Clerk to the Council.</u>	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below (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 (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 (d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July. (e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority

SHIPLAKE PARISH COUNCIL

6 April 2021 (2020-2021)

Prepared by:

Name and Role (Clerk/RPO etc)

Date:

19/4/21.

Approved by:

Name and Role (RPO/Chair of Finance etc)

Date:

A	Bank Reconciliation at 31/03/2021		
	Cash in Hand 01/04/2020		101,126.28
	ADD Receipts 01/04/2020 - 31/03/2021		46,022.11
	SUBTRACT Payments 01/04/2020 - 31/03/2021		147,148.39
			42,319.34
	Cash in Hand 31/03/2021 (per Cash Book)		104,829.05
B	Cash in hand per Bank Statements		
	Cash 31/03/2021	0.00	
	Cooperative Bank Current Account 31/03/2021	7,364.27	
	Cooperative Bank Business Select 31/03/2021	72,048.66	
	National Savings and Investments 31/03/2021	24,516.12	
			104,829.05
	Less unrepresented payments		0.00
			104,829.05
	Plus unrepresented receipts		0.00
	Adjusted Bank Balance		104,829.05
	A = B Checks out OK		

Annual Governance and Accountability Return 2020/21 Part 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2020/21

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** must be completed by the authority's internal auditor.
 - **Sections 1 and 2** must be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
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**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2021**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2021
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2020/21

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2021 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2020/21**, approved and signed, page 4
- **Section 2 - Accounting Statements 2020/21**, approved and signed, page 5

Not later than 30 September 2021 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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.