

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.

NORTH DUFFIELD 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: **£23,088**

Total annual gross expenditure for the authority 2020/21: **£24,112**

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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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 **07/05/2021** I confirm that this Certificate of Exemption was approved by this authority on this date: **06/05/2021**

Signed by Chairman Date **07/05/2021** as recorded in minute reference: **21063**

Generic email address of Authority **clerk@northduffieldpc.co.uk** Telephone number **01904 449495**

*Published web address **www.northduffieldpc.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

NORTH DUFFIELD 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.			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)	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

20/04/2021 23/04/2021

Name of person who carried out the internal audit

BRIAN HUPPER

Signature of person who carried out the internal audit

R...

Date

23/04/2021

*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:

NORTH DUFFIELD 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	
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:

06/05/2021

and recorded as minute reference:

21063

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

Chairman

Clerk

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

The authority website/webpage is up to date and the information required by the Transparency Code has been published.	Yes	No
	✓	

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Section 2 – Accounting Statements 2020/21 for

NORTH DUFFIELD PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	20,179	23,447	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	17,000	17,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	3,219	6,088	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	4,937	5,537	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	12,014	18,575	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	23,447	22,423	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	23,447	22,423	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	34,828	36,842	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

SIGNED: [Signature]

Date: 07/05/2021

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

06/05/2021

as recorded in minute reference:

21063

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

[Signature]

CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

Name of smaller authority: NORTH DUFFIELD PARISH COUNCIL

County Area (local councils and parish meetings only): _____

On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:

Commencing on Monday 14th June 2021

and ending on Friday 23rd July 2021

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2021 (i.e. Thursday 1 July – Wednesday 14 July).

We have suggested the following dates: Monday 14 June – Friday 23 July 2021. The latest possible dates that comply with the statutory requirements are Thursday 1 July – Wednesday 11 August 2021.)

Signed: 

Role: R.F.O

This form is only for use by smaller authorities subject to a review:

Please submit this form to PKF Littlejohn LLP with the AGAR Part 3 and other requested documentation – this form is not for publication on your website.

TO BE PUBLISHED ON WEBSITE:

01.04.20	YLCA annual subs	£ 423.00
28.04.20	Clerks salary	
20.05.20	Annual streetlight energy costs	£ 720.12
22.05.20	Annual insurance	£ 558.50
01.05.20	Annual streetlight maintenance	£ 294.78
28.05.20	Clerks salary	
08.06.20	Duck boxes	£ 362.00
12.06.20	Tree maintenance	£ 1,554.00
28.06.20	Clerks salary	
02.07.20	Hanging baskets	£ 564.00
02.07.20	Insurance premium	£ 136.38
28.07.20	Clerks salary	
17.08.20	Tree survey	£ 420.00
28.08.20	Clerks salary	
28.09.20	Clerks salary	
28.10.20	Clerks salary	
01.11.20	Christmas lights	£ 2,364.90
01.11.20	Christmas lights	£ 1,100.00
30.11.20	Clerks salary	
10.12.20	Tree stump removal	£ 185.00
11.12.20	Solicitor ND Landings	£ 300.00
29.12.20	Clerks salary	
15.01.21	Village maintenance	£ 3,430.00
28.01.21	Clerks salary	
01.02.21	Cherry tree	£ 136.80
28.01.21	Clerks salary	
07.03.21	Laptop and microsoft office	£ 708.97
07.03.21	PFA insurance grant	£ 712.75
07.03.21	Bowling Club grant	£ 500.00
08.03.21	WI funding	£ 118.00
16.03.21	CYC Bus Subsidy	£ 544.77
22.03.21	ND under 5's grant	£ 300.00
28.03.21	Clerks salary	

END OF YEAR SUMMARY

2020/21

Balances at	31/03/2020
Savings acc	18000
Current acc	4423.13
TOTAL SAVINGS	22423.13
check total	22423.13

2020-21 INCOME

Precept	17000.00
Savings Account Interest	20.58
VAT repayment	582.8
Grasscutting repayment	352.06
Grants/funding	2862
CIL	1659.46
Other items	611
TOTAL INCOME	23087.90
Starting balance	23447.17
TOTAL BALANCE	46535.07

2020-21 EXPENDITURE

CLERK'S SALARY	5549.76
CLERK'S EXP	484.08
INSURANCE	694.88
SUBSCRIPTIONS	507
REPAIRS / RENOVATIONS	7487.63
STREETLIGHTS	845.75
GRANTS UNDER POWERS	1380.75
SECTION 137	300
VILLAGE GREEN ELECTRIC	29.45
OTHER (inc Bus Subsidy	2987.89
ROOM RENTAL	203.89
AMENITIES (dog bin etc)	344.54
TRAINING	141
ADMIN MISC. EXP	1738.98
ALLOTMENTS	211.9
TOTAL EXPENDITURE	22907.5
VAT PAID	1204.44
	24111.94

Balances at year end	
Savings acc	18000
Current acc	4423.13
	22423.13

check total total savings at start + total income - total expenditure	22423.13
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Assets list as at 31st March 2020	VALUE
LED streetlights x 41	£ 22,320.00
Laptop with office	£ 590.00
Allotment fencing, gate and water supply box	£ 350.00
Village pump	£ 206.00
Pinfold, planters and plaque	£ 1,133.00
Hanging baskets and brackets x 12	£ 580.00
Defibrillator	£ 1,750.00
Wooden Bench	£ 500.00
Noticeboard on Main Street	£ 1,030.00
Electrics (Village Green)	£ 1,455.00
Dog waste bin on Westside of village green	£ 155.00
Dog waste bin and bag dispenser	£ 363.00
Nativity scene	£ 670.00
Christmas lights & storage boxes	£ 2,042.00
Flag and pole	£ 199.00
Custom Flag	£ 126.00
Union Flag	£ 98.00
Glasden wooden bench on village green	£ 868.00
History Society Noticeboard	£ 515.00
3 other benches	£ 1,030.00
Hardwood treeseat bench on village green	£ 862.00
	£ 36,842.00

Explanation of Variances

	2019/21	2020/21	Variance	Variance	
	£	£	£	%	
Precept	17000	17000	0	0.00	
Other Receipts	3219	6088	2869	89.13	NYCC Locality Budget 2862
					Selby D.C. CIL payment 1659
					Reduced VAT received <u>-1883</u>
					2638
Staff costs	4937	5537	600	12.15	
Loan Interest	0	0	0	0	
All other payments	12014	18575	6561	54.61	Treework 2580
					Tree Survey 350
					Grass Cutting 1645
					Street Lights (new) -2477
					Street Lights (power) 600
					Solicitor Fees 500
					Lap Top & software 591
					Christmas Lights 1971
					Increased VAT <u>520</u>
					6280
Total fixed assets	34828	36842	2014	5.78	
Total borrowings	0	0	0	0	

2015/16 2016/17 2017/18 2018/19 2019/20 2020/21 2021/22

GRANTS under powers

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
North Duffield PFA insurance previous year	433.49	0	473.4	0	522.33	0	0
North Duffield PFA insurance (Local Government (f	471.5	0	491.61	0	528.87	712.75	
Citizens Advice (power under s.19 Local Gov Act 15	75	0	50	50	50	50	50
Skipwith PCC churchyard (power under Local Gov f	650	550	450	0	450	0	0
Under Section 137							
North Duffield & Skipwith Luncheon Club	400	0	400	400	0	0	0
SDC Chairmans Charity	0	50	100	50	0	0	0
ND Primary School Christingle Service	142.5	150	150	160	160	0	0
Millenium Fund transfer	0	500	0	0	0	0	0
Selby Dial	0	50	0	0	0	0	0
Age UK	0	0	50	50	50	0	0
Voices for people	100	0	0	0	0	0	0
ND Under 5's donation	200	0	0	0	0	0	300
North Duffield School Fund Sensory Room grant				42.42	0		
North Duffield Bowling Club						500	
North Duffield WI						118	
	2472.49	1300	2165.01	752.42	1761.2	1680.75	

Budget set 2020/21: £2000