

Aust Parish Council

Annual Accounting and Governance Report **2021-22**

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.

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Statement of Accounts for the Financial Year 1st April 2021 - 31st March 2022

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

OPENING BALANCE **£ 11,497.07**

RECEIPTS **£ 7,940.55**

of which:

Precept	£	5,369.00	
Community Infrastructure Levy payments	£	676.58	
Bank interest	£	0.60	
Other income	£	1,880.00	(Includes £350 overpayment error by South Glos Council - to be refunded)
VAT reclaimed	£	14.37	

PAYMENTS **£ 6,390.29**

of which:

Clerk's salary	£	2,942.08
Clerk's home working expenses	£	96.00
Office costs	£	59.10
Subscriptions	£	98.00
Insurance	£	278.99
Training	£	140.00
Room hire	£	84.00
Audit costs	£	46.08
Information Commissioner's Office registration	£	35.00
Grants awarded	£	1,356.00
Asset purchase	£	789.82
Sundries / asset maintenance	£	249.51
VAT paid out	£	215.71

CLOSING BALANCE **£ 13,047.33**

BANK BALANCES @ 31st March 2022

Current account	£	6,576.86
Reserve account	£	6,470.47
Total balance:	£	13,047.33

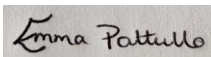
of which:

EARMARKED RESERVES

CIL monies held over	£	478.80
Election contingency	£	1,500.00
Asset replacement	£	84.17
Professional services	£	5,500.00
Jubilee event grant	£	1,450.00

GENERAL RESERVES **£ 4,034.36** (£350 to be refunded to South Glos Council)

The above statement fairly represents the financial position of the council
as at 31st March 2022



Emma Pattullo, Clerk/RFO

Presented to council:

Minute ref:

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

Membership subscription to CPRE - The Countryside	£	36.00
Charity	£	221.88
Commemorative plaques for Jubilee trees	£	257.88
TOTAL S137 SPEND DURING 2021/22	£	257.88

Aust Parish Council**Financial Year 2021-22****Bank reconciliation statement to end of: Quarter 4 (March 2022)**

Opening balances @ 01/04/2021	Current account	£ 5,027.20
	Reserve account	£ 6,469.87
	Total opening balances	£ 11,497.07

Cash book balance	Less total net payments	£ 6,174.58
	Less total VAT paid out	£ 215.71
	Plus total net receipts	£ 7,926.18
	Plus VAT refunded	£ 14.37
	Cash book balance	£ 13,047.33

Bank balance @ last statement dated:

31/03/2022	Current account	£ 6,576.86
31/03/2022	Reserve account	£ 6,470.47
	Less uncleared payments (*listed below)	£ -
	Plus uncleared receipts (**listed below)	£ -
	Adjusted total bank balance	£ 13,047.33

Statement no.:

Branch print-out

Branch print-out

Reconciled?	Yes
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* No uncleared payments

** No uncleared receipts

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

Voucher #	Date	Item details	Net amount
1	16/04/2021	Clerk - Salary	£ 225.28
4	12/05/2021	Zurich - Insurance premium	£ 278.99
5	16/05/2021	Clerk - Salary	£ 225.28
11	16/06/2021	Clerk - Salary	£ 225.28
14	16/07/2021	Clerk - Salary	£ 225.28
16	16/08/2021	Clerk - Salary	£ 225.28
20	16/09/2021	Clerk - Salary	£ 225.28
23	12/10/2021	Currys PC World - Dell Laptop	£ 415.83
22	12/10/2021	Wybone Ltd - Litter bin	£ 373.99
25	16/10/2021	Clerk - Salary	£ 225.28
27	16/11/2021	Clerk - Salary	£ 225.28
29	16/12/2021	Clerk - Salary	£ 225.28
35	16/01/2022	Clerk - Salary	£ 225.28
37	08/02/2022	St John's Church Aust DCC - Grant - churchyard maintenance	£ 440.00
38	08/02/2022	St John's Elberton - Grant - churchyard maintenance	£ 440.00
39	08/02/2022	Littleton upon Severn Church Council - Grant - churchyard maintenance	£ 440.00
40	16/02/2022	Clerk - Salary	£ 225.28
44	08/03/2022	Brunel Engraving - Plaques for Jubilee trees	£ 184.90
48	16/03/2022	Clerk - Salary	£ 225.28

Reserves at end of financial year 2021/22

	2020-21 year end	Addition to reserve in current year	In-year spend	2021-22 year end*
<i>Total at bank - actual</i>	£ 11,497.07	---	---	£ 13,047.33

*Of which earmarked reserves *:*

CIL	£ 266.21	£ 676.58	£ 520.77	£ 422.02
Election contingency	£ 1,000.00	£ 500.00	£ -	£ 1,500.00
Asset replacement	£ 500.00	£ -	£ 415.83	£ 84.17
Professional services	£ 4,500.00	£ 1,000.00	£ -	£ 5,500.00
Jubilee grant	n/a			£ 1,450.00
	2020-21			2021-22
<i>Total earmarked reserves:</i>	£ 6,226.21			£ 8,956.19
<i>General reserves:</i>	£ 5,270.86			£ 4,091.14
Precept	£ 5,342.00			£ 5,369.00
Gen Reserves:Precept ratio	0.99			0.76

* Earmarked reserves reviewed at council meeting of 11th January 2022
Minute ref: APC2022-01-7.5

Ring-fenced Jubilee grant awarded March 2022

Annual Internal Audit Report 2021/22

AUST PARISH COUNCIL

<https://www.olveston.com/index.php/councils/320-aust-parish-council>

During the financial year ended 31 March 2022, 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 2021/22 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 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")	✓		
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M. The authority, during the previous year (2020-21) 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 2020/21 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

03/05/22

06/05/2022

Name of person who carried out the internal audit

James Carpenter

Signature of person who carried out the internal audit

Signature redacted.

Signed copy held by Clerk

Date

06/05/2022

*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 AUST PARISH COUNCIL FOR THE YEAR ENDING 31ST MARCH 2022

WHERE ITS INCOME AND/OR EXPENDITURE DID NOT EXCEED £25,000

Undertaken by James Carpenter, Clerk and Responsible Financial Officer for Falfield Parish Council

Whitegates, Sundayshill Lane, Falfield, Wotton under Edge, Glos GL12 8DQ.

Parish.clerk@falfieldparishcouncil.org.uk

FINANCE			COMMENTS
<p>Confirm that the Parish Council has adopted and recently reviewed Financial Regulations</p>	<p><i>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</i></p>		<p>Reviewed and re-adopted March 2022 minute 2022-03-6.2. ref Financial Regulations in accordance with Practitioner Guide 2022, assertion 2 No 1.14 page 9 ✓</p> <p>Financial regulations no 11.1b no conflict with Standing Order 18c ✓</p> <p>Posted on Website: https://www.olvoston.com/images/files/Aust Parish Council Financial Regs March 2022.pdf</p>
<p>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.</p>	<p><i>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</i></p>		<p>Budget & Precept agreed for 2022/23 January 2022 by full council minute ref 2022-01-7.7. ✓ VAT reclaimed for 2020/21 July 2021 minute ref 2021-07-7.2. ✓</p> <p>Invoice check: Voucher No 4, Cheque no 491 £278.99 Zurich Insurance. Invoice signed by two Cllrs and cheque stub initialled. Noted on Bank statement No: 219 Minute ref: 2021-06-7.2. ✓</p> <p>Voucher No 22 Cheque no 223 £448.79, including VAT at £74.80 Wybone Ltd for Litter Bin. Invoice signed by two Cllrs and cheque stub initialled.</p>

			<p>Noted on Bank statement No: 223 Minute ref: 2021-10-7.4. ✓</p> <p>Voucher No 37 Cheque no 227 £440.00 Grant St John's Church, Aust Invoice signed by two Cllrs and cheque stub initialled. Noted on Bank statement No: 227 Minute ref: 2022-02-7.3. ✓</p> <p>Voucher No 44 Cheque no 515 £272.44, including VAT at £36.98 Brunel Engraving Invoice signed by two Cllrs and cheque stub initialled. ✓ Noted on Bank statement No: 223 Minute ref: 2022-3-7.2. ✓</p> <p>No petty cash held</p>
All payments are recorded in the (bi)monthly financial statement, reported by the RFO & minuted	<i>Check the minutes Compare the bank statement against (bi)monthly financial statement to council</i>		Payments are recorded in the minutes each month. ✓
All items of expenditure over £100 are listed on the councils website	<i>a. date the expenditure was incurred, b. summary of the purpose of the expenditure c. amount d. Value Added Tax that cannot be recovered.</i>	Website Transp. Code	Spending over £100 also detailed in annual report Year ending 31 st March 2021 displayed on website. ✓
Confirm that each payment has been signed by two councillors, who also initialled the cheque	<i>Adapt to the Local Councils own practices as detailed in their Financial Regulations e.g. electronic banking must have</i>		Check of 4 transactions confirm invoices checked against cheque and initialled and cheque stubs are initialled. ✓

stub & that the cheque signing councillors also initial the invoice	<i>adequate controls comparable to the two signature rule</i>		RECOMMENDATION It is good practice to record in the minutes the name of each councillor signatories.
Confirm all section 137 expenditure meets the guidelines & does not exceed the annual per elector limit	<i>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 £8.41 per elector</i>		Electoral Roll (431 x £8.41 + £ 3,624.71) Two S137 payments identified in accounts totalling £257.88. ✓ RECOMMENDATION Although in the minutes it records that s137 payments are made under Local Gov't Act 1972 section 137It is good practice to record in the minutes that payments were approved and made " <i>In accordance with its powers under section 137 of the Local Government Act 1972, which, in the opinion of the Council, is in the interests of the area of its inhabitants and will benefit them in a manner commensurate with expenditure detailed below amounting to £X</i> "
Confirm that quarterly checks of the accounts are made by a councillor not on the finance committee / group	<i>Check the minutes to ensure this was recorded and reported / minuted at a council meeting</i>		July 2021 minute ref 2021-07-7.1 records that the quarterly financial report and budget statement for April to May 2021 was received and that the bank reconciliation was signed by Cllrs Collinson & Warren. Further quarterly checks were noted in the October, December and April 2022 minutes ✓ No finance committee

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.	<p><i>The statement of accounts should be accompanied by:</i></p> <p><i>a) a copy of the bank reconciliation for the relevant financial year,</i></p> <p><i>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</i></p> <p><i>c) an explanation of any differences between 'balances carried forward' and 'total cash and short-term investments', if applicable.</i></p>	Website Transp. Code	<p>The following were confirmed from the website</p> <p>Accounting Statement ✓</p> <p>Statement of Accounts ✓</p> <p>Explanation of Variances ✓</p> <p>Certificate of Exemption ✓</p> <p>Bank reconciliation ✓</p> <p>Reserves ✓</p> <p>Notice of Public rights ✓ (07/06/221 – 16/07/21 ✓</p> <p>Internal audit ✓</p>
Check the Annual Governance Statement	<i>According to the format included in the Annual Return</i>	Website Transp. Code	Annual Governance Statement approved by Council on 4 th May (minute ref APC2021-05-7.3) 2021. Published on website. ✓
Review the Assets Register and insurance policies, confirm renewal has taken place (i.e. paid) & make a note of each coverage limit	<ul style="list-style-type: none"> • <i>Public liability</i> • <i>Employers liability</i> • <i>Council assets</i> <p><i>Fidelity Guarantee Insurance (To cover employee dishonesty)</i></p>		<p>Copy of schedule/policy seen covering the period 01/06/21 – 31/05/22</p> <p>Public Liability: £12M ✓</p> <p>Employers Liability: £10M ✓</p> <p>Fidelity: £250K ✓</p> <p>Phone Box, Defib and noticeboards assets are covered. ✓</p>

Check the details of public land and building assets	<i>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.</i>	Website Transp. Code	<p>Asset Register seen total reporting a total value of £3,025 dated 22/02/202.✓</p> <p>No record could be found in subsequent minutes that this had been approved by the Council Also other than noting land owned by the Council displayed on the Councils website page no assets were recorded.</p> <p>RECOMMENDATIONS</p> <ol style="list-style-type: none"> 1. That following updating of the Asset Register that this is brought to the attention of the Council and recorded in the minutes. 2. It is good practice to publish the Asset register on the Councils website as required under the Transparency Code.
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PROCESSES			
Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months	<i>Check the date of adoption. Also that the last review date is within the past year and recorded in the minutes</i>		<p>Minute 2022-03-6.1. noted Standing Orders were reviewed and re-adopted Standing Orders in accordance with Practitioners Guide 2022, 1.14✓</p> <p>Standing Orders contains appropriate standing order for contracts</p> <p>Posted on Website: https://www.olverston.com/images/files/Aust_Council_Standing_Orders_March_2022.pdf</p>
<p>Check the draft minutes of the last meeting(s) are on the council's website</p> <p>Check that the minutes of previous meetings are the approved version and that the draft copies have been removed</p>		<p>Website Transp. Code</p>	<p>Draft minutes for April meeting seen plus 11 previous meeting from Feb 2021 and marked "Approved at subsequent meeting on xxx. Signed copy held by Clerk" ✓</p> <p>Sample minutes were checked and found the be numbered appropriately, signed and dated by Chair and each page initial. ✓</p> <p>It was noted that there was no record of any attendance by members of the public.</p> <p>ACTION REQUIRED Under attendance the number of public present by number should be recorded even if no members of the public were present.</p>

Check that agendas for meetings are published (bi)monthly and giving 3 clear days notice	<i>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</i>	Website Transp. Code	<p>The agenda for the meeting due to take place on 10th May 2022 was viewed on the Councils website page. It was noted that there was no item for Public Participation recorded. Also, there was no date recorded when the agenda was published.</p> <p>ACTIONS REQUIRED</p> <p>1. Ensure that Public Participation is placed on the agenda. This would normally be after Declarations of Interest (Refer to your Standing Orders 3f - The period of time designated for public participation at a meeting in accordance with standing order 3(e) shall not exceed 10 minutes unless directed by the chairman of the meeting.)</p> <p>2. The publication date of the agenda should be recorded on the agenda to demonstrate that 3b & 3c of the Councils Standing Orders have been met..</p>
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	<i>Check that there is a policy document and resolution to comply recorded in minutes</i>		<p>Noted from Council website page and in the minutes that the General Privacy Notice was last reviewed in February 2021 with no changes required. Minute 2021-02-7.2. Next review due February 2023. ✓</p> <p>Minute 2022-04-6.1 confirms no breaches reported up to 31st March 2022. ✓</p> <p>ICO registration seen valid until March 2023. ✓</p>

Confirm that the Parish Council is compliant with the Freedom of Information Act 2000	<i>Check resolution to comply recorded in minutes Check the log of FOIs received and date responded to within the deadline</i>		Minute 2022-04-6.1 confirms no FOI requests up to 31 st March 2022. ✓
Review the Risk Assessment & Management Scheme	<i>Check the last review date is within the past year and recorded in the minutes</i>		Last reviewed and re-adopted February 2022 Minute 2022-02-06.1. ✓ RECOMMENDATION It is good practice to publish risk assessment. On the Councils web page
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.	<i>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 councils key documents and deeds.</i>		Frequent backups to an external hard drive. Monthly back ups to a USB stick which is exchanged with Chairman. ✓ All critical information such as passwords are held on the 'Lastpass' programme. The Chairman holds the laptop access information and the password to access 'Lastpass' ✓
Confirm the publication scheme		Website	Reviewed & adopted 12/1/2019. Next review Jan 2023 ✓ https://www.olvoston.com/images/files/Aust_PC_Publication_Scheme_Jan_2021.pdf

COUNCILLORS			
Check the publication of councillor's contact details	<i>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</i>	Website Transp. Code	Phone contact details displayed for 6 Cllrs & Clerk. Plus 1 current vacancy ✓ https://www.olvoston.com/index.php/councils/320-aust-parish-council
Check that positions that councillors hold on the council are published	<i>i.e. Chairman, Vice Chairman etc.,</i>	Website Transp. Code	Chair & Deputy Chair identified on website. ✓
Check the register of member's interests / Declaration of Interest forms	<i>Confirm that the register of member's interests has been reviewed within the last 12 months and the Principle Authority informed of any amendments</i>	Website & UA website Transp.Code	No Declarations of interest displayed on website It was noted that the Register of Interest displayed on South Gloucestershire Councils website for Cllr Warren that the declaration is not signed or dated. ACTION REQUIRED 1. Add a hyperlink from the Councillors web page to South Gloucestershire Councils Local Democracy web page to provide access to view members register of interests. https://council.southglos.gov.uk/ecCatDisplay.aspx?sch=doc&cat=14968 2. Request Cllr Warren to complete and sign a new declaration RECOMMENDATION Although it is the members responsibility to ensure that their Register of Interest is up to date it is good practice to remind members on an annual basis to check that their register is up to date and record this in the minutes.

EMPLOYEES			
Check that the Clerk and Responsible Financial Officer have signed contracts of employment	<i>The RFO may also be the Clerk. The Clerk must be on PAYE and cannot be self-employed i.e. invoicing the council for service provided.</i>		Copy of contract seen dated 17 th August 2020 ✓
Check that all employees have contracts of employment.			n/a
<i>Check the contracts of employment and PAYE records</i>	Confirm that all employees are being paid at correct rate (in accordance with contracts/national living wage/timesheets), with all tax and NI compliance.		Pay spine point 6 £10.16/hr 22 hrs/month = £225.28 paid by standing order. Evidence seen that monthly salary is prepared using HMRC basic tools. It was noted in the July 2021 minutes that the Clerks hours by 2 hours a month and the salary grade by one spine point. Until the amended standing order with the bank had been processed the additional increase was being paid by cheque. ✓
<i>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</i>	Check the council's pension arrangements and that contributions are made in accordance with auto enrolment or contractual obligations		Below earnings thresholds for automatic enrolment. ✓
Ensure that pay rises (if any) are agreed and minuted at the relevant meeting	<i>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.</i>	Check the minutes	July 2021 minute 2021-07-6.1 Salary increased by one salary point and hours increased to 24 hours per month. ✓ RECOMMENDATION An addendum to the Clerks Contract of Employment should be made recording these changes.

Conclusion of Internal Audit on AUST Parish Council.

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 2022.

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: James Carpenter (Clerk & RFO for Falfield Parish Council)

Signed:

Date: 6th May 2022

Section 1 – Annual Governance Statement 2021/22

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 2022, 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

*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:

10/05/2022

and recorded as minute reference:

APC2022-05-9.2

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

Chairman

Signature redacted.

Signed copy held by Clerk

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 ☐

<https://olvestonandaust.com/index.php/councils/320-aust-parish-council>

Section 2 – Accounting Statements 2021/22 for

AUST PARISH COUNCIL

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £	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.	
1. Balances brought forward	9771	11497	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	5342	5369	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3. (+) Total other receipts	88	2571	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	1577	2942	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	2127	3448	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	11497	13047	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	11497	13047	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	2567	3025	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	N/A	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 2022 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

Signature redacted.

Signed copy held by Clerk

Date

10/05/2022

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

10/05/2022

as recorded in minute reference:

APC2022-05-9.3

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

Signature redacted.

Signed copy held by Clerk

Explanation of variances between the 2020/21 and 2021/22 annual accounts

	2020/21	2021/22	Variance	Variance	Explanation Required? (>15%)	Explanation of variance
	£	£	£	%		
1 Balances Brought Forward	9,771	11,497				
2 Precept or Rates and Levies	5,342	5,369	27	1%	NO	
3 Total Other Receipts	88	2,571	2,483	2822%	YES	Income received 2021/22 - Community Infrastructure Levy (£677) & grant for Jubilee celebrations (£1800) = £2477 additional income items
4 Staff Costs	1,577	2,942	1,365	87%	YES	No clerk in post April-August 2020 (5 months @ £225/month = £1125 variance.
5 Loan Interest/Capital Repayment	0	0	0	0%	NO	
6 All Other Payments	2,127	3,448	1,321	62%	YES	No significant asset purchases during 2020-21. Purchase of new laptop (£499) & new litter bin (£449) in 2021-22. No room hire in 2020-21 (virtual meetings) vs. £84 room hire 2021-22
7 Balances Carried Forward	11,497	13,047				
8 Total Cash and Short Term Investments	11,497	13,047				
9 Total Fixed Assets plus Other Long Term Investments and Assets	2,567	3,025	458	17.8%	YES	New litter bin (£449)
10 Total Borrowings	0	0	0	0.0%	NO	

Certificate of Exemption – AGAR 2021/22 Form 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 2022, 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 2022 and a completed Certificate of Exemption is submitted no later than **30 June 2022** notifying the external auditor.

AUST PARISH COUNCIL

certifies that during the financial year 2021/22, 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 2021/22: **£7,940.55**

Total annual gross expenditure for the authority 2021/22: **£6,390.29**

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 Form 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 2018
- In relation to the preceding financial year (2020/21), 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 2022.

By signing this certificate you are also confirming that you are aware of this requirement.

Signed by the Responsible Financial Officer
Signature redacted.

Date
10/05/2022

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

10/05/2022

Signed copy held by Clerk

Signed by Chairman

Signature redacted.

Date
10/05/2022

as recorded in minute reference:

APC 2022-05-9.5

Signed copy held by Clerk

Generic email address of Authority

austparishcouncil@gmail.com

Telephone number

01454 837271

*Published web address

<https://olvestonandaust.com/index.php/councils/320-aust-parish-council>

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 2022. Reminder letters incur a charge of £40 +VAT