

## Guidance notes on completing Part 2 of the Annual Governance and Accountability Return 2019/20, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2020. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than 30 June 2020. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return and the Certificate of Exemption. 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.
- The authority **should** receive and note the annual internal audit report if possible before approving the annual governance statement and the accounts.
- Make sure that the Annual Governance and Accountability Return is complete (no highlighted boxes left empty), and is properly signed and dated. Avoid making amendments to the completed annual return. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness at the meeting at which it is signed off.
- **You should inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide\** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2019) equals the balance brought forward in the current year (Box 1 of 2020).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish 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 2020**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes been completed?	Yes	
	Have the dates set for the period for the exercise of public rights been published?	Yes	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	Yes	
Section 1	For any statement to which the response is 'no', is an explanation available for publication?	Yes	
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?	Yes	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?	Yes	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? ( <i>Local Councils only</i> )	N/A	

\**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

## Certificate of Exemption – AGAR 2019/20 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 2020, 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 2020 and a completed Certificate of Exemption is submitted no later than 30 June 2020 notifying the external auditor.

BISHOPTON PARISH COUNCIL

certifies that during the financial year 2019/20, 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 2019/20:

19283

Total annual gross expenditure for the authority 2019/20:

17469

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 2016
- In relation to the preceding financial year (2018/19), 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 a public website\* before 1 July 2020. **By signing this certificate you are also confirming that you are aware of this requirement.**

Signed by the Responsible Financial Officer

Date

8/7/2020

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

8/7/2020

Signed by Chairman

Date

8/7/2020

as recorded in minute reference:

158-5

Email of Authority

clerk @ bishoptonvillage . co . uk

Telephone number

TELEPHONE NUMBER

\*Published web address

http://www.bishoptonvillage.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 2020. Reminder letters incur a charge of £40 +VAT**

## Annual Internal Audit Report 2019/20

### BISHOPTON PARISH COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2020.

The internal audit for 2019/20 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	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	YES		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	YES		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	YES		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	YES		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	YES		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	YES		
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.	YES		
H. Asset and investments registers were complete and accurate and properly maintained.	YES		
I. Periodic and year-end bank account reconciliations were properly carried out.	YES		
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.	YES		
K. If the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")	YES		
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	YES		
<b>M. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			N/A

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

30 JUNE 2020

PETER WOOD FCA,

Signature of person who carried out the internal audit

*P Wood*

Date 30/06/2020,

\*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 2019/20

We acknowledge as the members of:

BISHOPTON 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 2020, that:

	Agreed		'Yes' means that this authority:
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	Yes		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.	Yes		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.	Yes		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.	Yes		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.	Yes		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.	Yes		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.	Yes		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.	Yes		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
			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:

8th July 2020

and recorded as minute reference:

MINUTE REFERENCE  
158-5

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

Chairman

*M. E. H. H.*

Clerk

*P. H. M. H.*

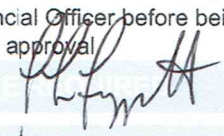
## Section 2 – Accounting Statements 2019/20 for

NAME OF AUTHORITY:  

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
			<i>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.</i>
1. Balances brought forward	12748	11415	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	7868	7868	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	7366	9601	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	1601	1610	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	1822	NONE	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	13144	17673	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	11415	9601	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	11415	9601	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	24695	30110	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	NONE	NONE	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.
		NO	<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2020 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:   
Date: 8/7/2020

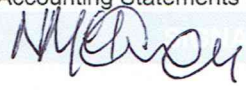
I confirm that these Accounting Statements were approved by this authority on this date:

8th July 2020

as recorded in minute reference:

MINUTE 158-5

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

 SIGNATURE REQUIRED

**BISHOPTON PARISH COUNCIL**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2020**

**Income**

Precept	£7,868.00	
VAT Credit	£1,733.70	
Wayleaves	£601.77	
Transfer from Reserve Account for Children of the Parish	£6,000.00	£1,824.62
Grants Banks Traffic 2	£3,000.00	
Grants Banks Christmas 1	£395.00	
Grants Banks Christmas 2	£150.00	
	£19,748.47	£19,748.47

**Expenditure**

Village Green Maintenance	£1,202.37	
Village Hall Association	£0.00	
Insurance	£345.18	
Membership Fees	£135.36	
Audit Fee	£0.00	
Postage	£24.30	
Travel	£52.53	
Files, Stationary & Inks	£149.70	
Telephone	£35.00	
Clerk's Salary Nett of Tax	£1,289.56	
Income Tax	£320.60	
Remembrance Day	£50.00	
Christmas Celebrations	£739.86	
Website Fee	£19.20	
Parish Magazine	£70.00	
Traffic Monitors	£7,244.47	
Major Projects - Proposed Playground	£3,733.13	
Playground Maintenance	£885.76	
Transparency Fund Expenditure	£272.23	
Payments of 10% to Banks Funding	£0.00	
Bishopton Airfield Plinth	£0.00	
Training	£0.00	
	£16,569.25	£16,569.25

Surplus for the year

£3,179.22

Balance Brought Forward from 1 April 2019

£4,214.64

Balance carried forward at 31 March 2020

£7,393.86

Playground Account

Income from Reserve Account minus spending from PC  
 Donations  
 Pie & Pea Supper

£1,885.68  
 £832.00  
 £996.12  
£3,713.80

Expenditure

Playground benches  
 Transfer to Playground Association  
 Balance carried forward 31st March 2020

£1,134.00  
£1,579.80  
£1,000.00

**Reserve Account Notes:**

- 1) The BPC Business Reserve Account currently holds funds as follows:

Sums originally intended to cover future election costs. However at a PC meeting on 18th January 2017 it was decided to adopt an ongoing policy of ensuring that sufficient balances were held at the start of each election year to ensure that any election costs were covered and to hold the sum so far accrued in reserve for use in future major projects.

- 2) The status of the Reserve Account is as follows:

National Westminster Reserve Account as at 1 April 2019	£7,200.30
Interest for the year	£6.51
Balance Carried forward as at 31 March 2020	£7,206.81

Analysis of Reserve Account Balance

	Transfer for Playground	£6,000.00
	Balance Carried forward as at 31 March 2020	£1,206.81

# Bisnorton Parish Council

## Bank Reconciliation as at 31 March 2020

National Westminster Bank Current account 07402589 Balance per statement.	£7285.28
National Westminster Bank Playground account 65527089 Balance per statement .	£1000.00
National Westminster Bank Reserve account 07305508 Balance per statement.	£1206.81
Petty cash in hand.	£108.58
Total per Accounting Statements	£9600.67

# Disington Parish Council

Accounting Statement for year to 31 March 2020

Analysis of variations on Section 2 of Annual Return Box 3

Year ended.	2020.	2019
VAT repayment. ( Note 1).	1734.	146
Wayleaves.	602.	602
Grants from Banks. (Note 2).	3545.	5288
Donations towards Playing field. (Note 3).	1828.	1321
Reallocation of fund towards cost of playing field.	1885	
Bank interest.	7.	9
Total.	9601.	7366

Note 1 The amount of the VAT repayment reflects the level of Standard rated expenditure in a year

Note 2 Grants received from Banks Community fund vary depending on their approval of project undertaken by the Council

Note 3 Donations vary year to year depending on fund raising functions & parishioners generosity



Bishopton Parish Council

Accounting statement for the year ended 31 March 2020

Analysis of variations on Section 2 of Annual Return

Box	2020	2019
Playground maintenance.	886.	-
Insurance.	345.	343
Parish News Subscription.	70.	70
Remembrance Day.	50.	120
Computer requisites.	19.	35
Village Green Landscaping. (Note 1).	1202.	989
Christmas celebrations.	740.	295
Subscriptions.	135.	134
Postage ,Stationery & Travel.	227.	132
Major Projects. (Note 2).	13692.	9420
Banks Community Fund. (Note 3).	-	829
Bishopton Airfield Plinth.	-	240
Training Course. (Note 4).	-	197
Telephone costs.	35.	-
Transparency Fund Expenses.	272.	90
Meeting room hire.	-	250
Total.	17673.	13144

Note 1 The cost of maintenance to the Village green was higher in 2020

Note 2 Traffic monitors costing £7245 & ongoing work to establish the new children's playing field of £6447 were paid

Note 3 Banks Community Fund grants carry a condition that 10% of them are repaid back upon receipt of funds

Note 4 The Clerk attended a training course during 2018/19

# BISHOPTON PARISH COUNCIL

ASSET REGISTER - at 31.03.2020

ITEM	DESCRIPTION	COST / VALUE	DATE PURCHASED	LOCATION
1	Filing Cabinet	£350.00	01.10.2011	Village Hall
2	Epson Stylus Photo RX520 Printer	£104.99	29.05.2006	Village Hall
3	Millenium Obelisk - York Stone	£1,220.00	11.03.2003	Village Green
4	Barrel Planters - 6 No.	£220.00	17.11.2010	Village Green
5	Parish Notice Board	£774.00	08.09.2004	Village Green
6	Parking Signs - 4 No.	£272.00	15.01.2005	Village Green
7	Parking Signs - 2 No.	£136.00	01.05.2005	Village Green
8	Parking Signs - 6 No.	£384.00	22.09.2010	Village Green
9	Refuse Bin	£121.15	25.02.2002	Village Green
10	Cupboard	£71.50	04.08.2006	Village Hall
11	Roadside Seat	£430.05	21.07.2006	Village Green
12	Roadside Seat	£443.00	01.02.2006	Village Green
13	Roadside Seat	£400.00	Unknown [donated?]	Village Green
14	Roadside Seat	£606.00	21.12.2016	Village Green
15	Village Cross - Sandstone	£4,500.00	Unknown [19th Century]	Village Green
16	War Memorial - Granite	£6,000.00	Unknown [20th Century]	Village Green
17	Fencing to War Memorial Area	£2,516.58	16.09.2015	Village Green
<del>18</del>	<del>Traffic Speed Sign</del>	<del>£2,290.00</del>	<del>01.03.2013</del>	<del>Village Green</del>
19	Lenovo Ideapad 320	£416.66	25/11/2017	Clerk's Residence
20	Seagate external 1TB HDD	£40.83	25/11/2017	Clerk's Residence <sup>1</sup>
21	Lease of Playground		08/11/2018	Playing Field
22	Fencing and Gates to Playground	£3398.40	25/01/2019	Playing Field
23	Traffic Speed Sign	£2745.97	03/04/2019	Cobby Castle Lane
24	Castle Sign	£132.00	31/07/2019	Castle Field
25	Playground Sign	£70.09	29/08/2019	Playing Field
26	Traffic speed signs (2)	£4397.00	16/10/2019	Village Green
27	Mobile Phone for PC (Apple Iphone)	£120.00	16/10/2019	Clerk
28	Festive Lights	£239.86	11/12/2019	Village Hall store
	<b>TOTAL</b>	<b>£30110.08</b>		

<sup>1</sup> The external hard drive may be stored in the Village Hall for another site for Data Security